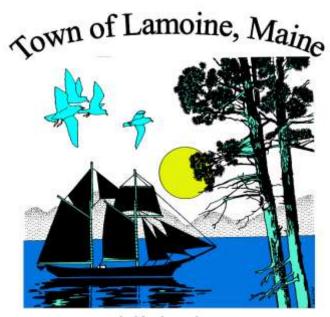


# Town of Lamoine, Maine Annual Report for 2018

Municipal Officials & Board Reports Fiscal Report & Audit for year ending June 30, 2018 Annual Town Meeting Warrant for March 19 & 20, 2019



Established 1870

#### On the front cover:

The "new" Lamoine Fire Department ladder truck which arrived in late October 2018. The truck is a 1997 Smeal with a 75-foot ladder. The March 2018 town meeting approved of the purchase from a fire department in British Columbia. The LVFD contributed a significant portion of the purchase price and has arranged for the lettering and equipping the truck with the items needed for its mission in Lamoine for what is hoped to be many years to come.

#### **Back Cover**

The town celebrated the purchase of the rest of Lamoine Beach in June 2018 with food, music and a lot of neighbors joining together.

## Table of Contents

In Memory Of	
Town Officials & Board Members	;
Elected Representatives	
Useful and Important Town Information	12
2018 Year in Review	1
Board of Selectmen Report	
Board of Assessors Report	
Lamoine Volunteer Fire Department	19
Sheriff's Department Report	20
Animal Control Officer's Report	2:
Administrative Assistant's Report	22
Town Clerk's Report	
Tax Collector's Report	24
Treasurer's Report	
Auditor's Report	49
Planning Board Report	8
Code Enforcement Officer	84
Emergency Management Report	84
Board of Appeals Report	85
Road Commissioner's Report	80
Comprehensive Plan	82
Health Officer	
Lamoine Parks Commission	
Recreation Committee	
Conservation Commission	
Technology Committee Report	9:
Solid Waste Report	92
Lamoine 150	93
Lamoine School Department	94
2019-20 Proposed Budget	
Town Meeting Warrant	10
Specimen Ballot	
Citizen of the Year	113

## In Memory Of

#### David Phaneuf ~September 4, 2935 - January 20, 2018

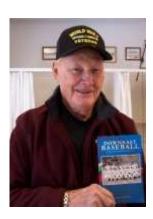


Mr. Phaneuf's life touched a lot of people in Lamoine where he served as the school principal from 1977 until 1995. The US Navy Lt. Commander retired in 1975 from his first career of 21 years and obtained his education degree while working in Lamoine. When he started as principal, it was a half time job. He taught classes and often drove the school bus, too. Many of the traditional programs at the school that continue today such as the community Thanksgiving luncheon were started by Dave. After his retirement, he often came back to attend. A long time resident of

the Gouldsboro/Winter Harbor community, Lamoine considered him "one of us".

#### Sylvanus "Junior" Tracy ~ May 8, 1926 - February 13, 2018

There are few characters as outgoing as Junior Tracy. A World War II veteran with the US Army, Junior survived the Battle of the Bulge. But it was baseball that shaped Junior Tracy's life. He was a very talented semi-pro player who was one of the famed members of the Lamoine town team in the 1940s and 50s, and he even wrote a book called Downeast Baseball which gave the accounts of many of the seasons of that rich part of Lamoine's history. In 2015 Junior was inducted into Maine's Baseball Hall of Fame. He was also an avid golfer. He and his late wife Carrie lived on Lamoine Corner and he built model sailing vessels and fashioned "sculptures" out of tin cans.



#### James Hunnewell ~ September 15, 2933 - March 2, 2018

Jim Hunnewell was another one of Lamoine's long time characters. He served proudly in the Lamoine Volunteer Fire Department, retiring many years ago as a captain. He was an avid collector of old vinyl records which he continually bought and sold from his home, and he could fix almost anything with an internal combustion engine. Jim grew up in Blue Hill, enlisted in the US Navy in 1951 and served 4-years, and returned to the state, settling in Lamoine where he would raise his two daughters. Jim was never at a loss for a salty story or two and kept the members of the fire department well entertained. He was always ready to lend a hand to someone down on their luck.



## David Sanderson ~ June 23, 1941 - April 3, 2018



Much of how development in Lamoine is shaped today is thanks to David Sanderson. A former college professor, David served on Lamoine's Planning Board for many years and was one of the original members of the Lamoine Conservation Commission. He helped write some of the original land use ordinances in Lamoine. Employed as an organizational consultant, David on several occasions facilitated planning meetings in town. He was an active participant and key member of the Lamoine Community Arts Association. He and his wife Diane raised four children at a house on Lamoine Corner before building

their retirement home off Eagle Point Road.

Carleton "Babe" Brodie ~ April 14, 1938 – August 13, 2018
Babe Brodie was a key member of Lamoine's fire department for a long time – joining in the late 1980s and serving as a Lieutenant until 2018. He came from a long career in the US Coast Guard where he served as a radioman and retiring as a Master Chief Petty Officer for 30-years. After retiring, you could find Babe behind the counter at the Ellsworth Post Office where he worked

for nearly 20-years. Usually surrounded by children or grand-



children, Babe served as a quiet leader on the fire department. His wife, Hubene, was Lamoine's Town Clerk and Tax Collector for several years, and his grandson, Hayden, is also a fire department member.

#### Donald Clark ~ July 14, 1930 - October 30, 2018



Don Clark was the last surviving member of the fire department of his generation. Part of the organization when it formed in the late 1940's and early 1950's, Donnie was a dedicated volunteer and was quite adept at operating the fire trucks. He served as the LVFD treasurer until his semi-retirement from the department, but he remained active in fund raising activities well into his 80s. Don raised his children in the house next to the Lamoine Consolidated School, and his son, also name Donald, still lives across the street. He worked at Mike's Store in Ellsworth for 30-years and was a custodian with the Ellsworth School system for another 25-years. Don was also a veteran of the US Air Force.

#### Town Officials & Board Members

As of December 31, 2018

## **SELECTMEN & OVERSEERS OF THE POOR (Elected)**

Name	Mailing Address	Phone	Term Expires
Robert Christie	656 Lamoine Beach Rd.	610-0522	Town Meeting 2019
S. Josephine Cooper	13 Thaddeus Lane	667-7062	Town Meeting 2021
Nathan Mason	3 Pasture Way	667-5652	Town Meeting 2020
Kathleen Rybarz	50 Ice House Lane	664-0069	Town Meeting 2019
Gary McFarland, Chair	15 Douglas Hwy.	460-0678	Town Meeting 2021

## **TOWN CLERK, TAX COLLECTOR**

Jennifer Kovacs	Crooked Rd., Bar Harbor	667-2242	June 30, 2019	

# ADMINISTRATIVE ASSISTANT, TREASURER, DEPUTY TOWN CLERK, DEPUTY TAX COLLECTOR, EMERGENCY MANAGEMENT DIRECTOR, GENERAL ASSISTANCE ADMINISTRATOR, ADDRESSING COORDINATOR, DEPUTY FIRE WARDEN

#### **FACILITY MAINTENANCE DIRECTOR**

Edward "Rick" Gallegos	326 Douglas Hwy	812-6163	indefinite
Lamara rasia Canagas	020 20 49 40 1 111 7	0.20	

#### **ROAD COMMISSIONER**

Stu Marckoon	11 Rabbit Run	266-0353	June 30, 2019

#### **REGISTRAR OF VOTERS**

Jennifer Kovacs	606 Douglas Hwy	667-2242	December 31, 2020
Stu Marckoon, Deputy	606 Douglas Hwy	667-2242	December 31, 2020

#### **HEALTH OFFICER**

#### ANIMAL CONTROL OFFICER

Shannon Byers   71 Mill Road   812-0168   June 30, 2019	Shannon Byers	71 Mill Road	812-0168	June 30, 2019
---	---------------	--------------	----------	---------------

#### FIRE CHIEF & FIRE WARDEN

George Smith	819 Douglas Hwy.	667-2532	June 30, 2019

## **BOARD OF ASSESSORS (ELECTED)**

Brian Thomas	101 Coley Cove Rd.	667-2242	June 30, 2021
E. Jane Fowler, Chair	216 Partridge Cove Rd.	667-5147	June 30, 2019
Terry Towne	9 Cove Rd.	266-4566	June 30, 2020

#### TRANSFER STATION MANAGER

Chris Meyer	487 Douglas Hwy	266-0404	June 30, 2019
Brandon Robitaille, Operator	70 Old Schoolhouse Ln	266-0404	indefinite

## CODE ENFORCEMENT OFFICER, PLUMBING INSPECTOR

Rebecca Albright	606 Douglas Hwy	667-2242	June 30, 2019
------------------	-----------------	----------	---------------

## **CABLE TV OPERATIONS**

## **HARBOR MASTER**

David Herrick	319 Douglas Hwy	667-4089	June 30, 2019
Deputy-Kevin Murphy	17 Hodgkins Lane	667-4134	June 30, 2019

## **TOWN ATTORNEY**

Daniel Pileggi	PO Box 723, Ellsworth	667-7121
----------------	-----------------------	----------

## LAMOINE SCHOOL COMMITTEE

Brett Jones, Chair	355 Seal Point Road	667-0022	Town Meeting 2019
Gordon Donaldson	9 Martin's Cove Lane	667-2382	Town Meeting 2020
Michael Brann	1010 Shore Road	667-7980	Town Meeting 2021
Matthew Montgomery	60 Point View Lane	460-8471	Town Meeting 2020
Robert Pulver	50 Pasture Way	664-2433	Town Meeting 2019

## SCHOOL STAFF

Superintendent - Katrina Kane	PO Box 793 Ellsworth	664-7100
Principal- Dawn McPhail	53 Lamoine Beach Road	667-8578
Betty Eaton, Adm. Asst.	53 Lamoine Beach Road	667-8578

## **PLANNING BOARD**

Chris Tadema-Wielandt	50 Point View Lane	266-3123	June 30, 2021
Richard McMullen	173 Partridge Cove Rd	667-2677	June 30, 2020
Donald Bamman	29 Orchard Lane	667-1814	June 30, 2022
Perry Fowler	80 Walker Rd.	664-0662	June 30, 2019
John Holt, Chair	23 Lamoine Beach Rd.	667-8733	June 30, 2021
Alternate – Steven Gabel Richards	424 Lamoine Beach Rd.	667-3132	June 30, 2021
Alternate – David Legere	45-B Meadow Point Rd	266-8182	June 30, 2020

## **BOARD OF APPEALS**

Michael Jordan	PO Box 1590, Ellsworth	610-0884	June 30, 2021
Jay Fowler	216 Partridge Cove Rd.	667-5147	June 30, 2019
Hancock "Griff" Fenton, Chair	11 Ocean Bridge Blvd	669-5066	June 30, 2020
Jon VanAmringe	1369 Shore Rd.	412-680-9733	June 30, 2020
Larissa Thomas	101 Coley Cove Rd.	667-8155	June 30, 2021
Brett Jones (Alternate)	355 Seal Point Rd.	667-0022	June 30, 2021
Karen Hood (Alternate)	42 Glen Mary Rd.	667-9368	June 30, 2021

## **BUDGET COMMITTEE**

Marion McDevitt	1187 Shore Rd.	667-8046	June 30, 2019
Merle Bragdon	32 Walker Rd.	667-9733	June 30, 2020
Robin Veysey	54 Mill Rd.	667-7670	June 30, 2020
Tiffany McMullen	173 Partridge Cove Rd.	667-2677	June 30, 2021
Constance Bender	326 Douglas Hwy	812-6160	June 30, 2021
Paul Howaniec, Alternate	87 Lamoine Beach RD.	716-523-9023	June 30, 2021

## **CONSERVATION COMMISSION**

Kerry Diskin	58 Moseley Point Ln.	664-0204	June 30, 2020
Linda Penkalski	452 Douglas Hwy	667-9479	June 30, 2019
Douglas Stewart	358 Lamoine Beach Rd	667-5607	June 30, 2019
Larissa Thomas	101 Coley Cove Rd	667-8155	June 30, 2018
Alt-Diane Nicholls	68 Falcon Ln.		June 30, 2020
Alt- Michael Jordan	PO Box 1590, Ellsworth	610-0884	June 30, 2019
Jeffrey Cosulich	26 Pasture Way	667-3603	June 30, 2020

## LAMOINE PARKS COMMISSION

Marguerite Andros	9 Needles Eye Road	610-1610	June 30, 2020
Cathleen Goebel, Chair	807 Lamoine Beach Rd.	479-1052	June 30, 2021
Douglas Jones, Sec'y	86 Mill Road	667-4581	June 30, 2021
Robert Ehlers	290 Partridge Cove Rd.	667-4380	June 30, 2020
Jeff Cosulich	26 Pasture Way	667-3603	June 30, 2019
Georgianna Pulver, Alt	50 Pasture Way	664-2433	June 30, 2019

## SHELLFISH HARVESTING ADVISORY COMMITTEE

James Norris-Alternate	183 Marlboro Beach Rd.	667-7690	No formal end date
Richard Fennelly Jr.,	274 Jordan River Rd.	667-7421	No formal end date
Municipal Rep			
Robert Alvarez, Jr, Regular	153 Pinkhams Flats	667-4799	No formal end date
Rep.			

## **TECHNOLOGY ADVISORY COMMITTEE**

William Butler, Chair	81 Birchlawn Drive	667-6440	June 30, 2021
Merle Bragdon	32 Walker Road	667-9733	June 30, 2019
Brett Jones	355 Seal Point Road	667-0022	June 30, 2020
Michael Risoldi	29 Quail Lane		June 30, 2021
Justin Zinke	139 Walker Rd.	639-1576	June 30, 2021

## **COMPREHENSIVE PLANNING COMMITTEE**

Andrea Ames	1388 Shore Road	667-1101
Robert Christie	656 Lamoine Beach Road	610-0522
Kathryn Gaianguest	128 Great Ledge Road	667-1282
Richard McMullen	173 Partridge Cove Rd	667-2677
Valerie Sprague	83 Mill Road	667-3526
Fred Stocking	30 Berry Cove Road	667-6564
Michael Jordan	PO Box 1590 Ellsworth	667-2242
Wanda Whitener	127 Buttermilk Rd.	667-4047

## **DISCRETIONARY HEATING ASSISTANCE**

Terms indefinite

Jane Fowler	216 Partridge Cove Rd.	667-5147
Kathryn Gaianguest	128 Great Ledge Road	667-1282
Ruth Wilbur	479 Douglas Hwy.	667-9787

## **RECREATION COMMITTEE**

Patricia Haslam	23 Linden Lane	667-7072	2021
Alt-Heather Alley	17 Riverside Drive		2020
Alt-Allison Howaniec	87 Lamoine Beach Rd	401-447-5579	2021
Nicole Chan	110 Lydia's Lane	266-7598	2021
Jason Trenholm	173 Walker Rd.	266-9992	2019
Michelle Stoll	516 Partridge Cove Rd.	664-0649	2020
Andrea Smith	65 Mill Road		2020

## **SESQUICENTENNIAL (Lamoine 150!) COMMITTEE**

Jo Cooper	13 Thaddeus Lane	667-7062
Cynthia Donaldson	9 Martins Cove Ln	667-2382
Gordon Donaldson	9 Martins Cove Ln	667-2382
Carol Duffy	1108 Shore Rd.	667-5182
Miranda Engstrom	208 Buttermilk Rd.	460-3862
Alt. – Neila McIntyre	56 Failte Lane	610-4396
Alt – Marion McFarland	159 Douglas Hwy	667-8893

## **Elected Representatives**



State Representative to the Legislature **Brian Hubbell** (District 135) 66 Park St.
Bar Harbor, ME 04609

288-3947 800-423-2900

Brian.Hubbell@legislature.maine.gov



State Senator **Louis Luchini** (District 7) PO Box 1311 Ellsworth, ME 04605

287-1515 664-4699

Louis.Luchini@legislature.maine.gov



Representative to US Congress **Jared Golden** (District 2) 1223 Longworth House Office Bldg. Washington, DC 20515

202-225-6306 492-6009

https://golden.house.gov/



US Senator
Angus S. King Jr.
369 Dirksen Senate Office Building
Washington DC 20510

202-224-5344 622-8292

http://www.king.senate.gov



US Senator **Susan Collins** 413 Dirksen Office Building Washington DC 20510

202-224-2523 945-0417

http://collins.senate.gov



66 Park Street
Bar Harbor, ME 04609
Phone: (207) 288-3947
brian.hubbell@legislature.maine.gov

## HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION AUGUSTA, MAINE 04333-0002 (207) 287-1400 TTY:

#### Dear Lamoine Residents:

It is an honor to serve as your state representative. Over the next two years, I will be working hard on your behalf to provide responsive constituent services, be your advocate at the State House and advance legislation that improves life in our district and our entire state.

Over the coming months, we expect to take up roughly 2,000 pieces of legislation covering a wide variety of topics. Top priorities include expanding health care coverage, bringing relief from the opioid crisis, expanding access to renewable energy, reducing student debt, repairing our roads and bridges, increasing protections for workers and consumers, getting prescription drug costs under control, protecting the independence of seniors and making sure we are caring for our neighbors with disabilities.

I have returned to my role as a member of the Appropriations and Financial Affairs Committee, which is charged with overseeing the state budget, general fiscal policy and bonding. This session, we will be working to pass a balanced two-year state budget that restores revenue sharing funds for all Maine towns and respects the mandate of the voters to adequately fund public education.

Whether we are dealing with the above issues or any other topic, I will continue to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all of Maine.

Please contact me anytime with your ideas, questions and concerns by phone at 288-3947 or by email at <a href="mailto:brian.hubbell@legislature.maine.gov">brian.hubbell@legislature.maine.gov</a>. I post updates on my work in Augusta at <a href="https://www.rephubbell.com">www.rephubbell.com</a> and also send periodic email updates, so please let me know if you would like to receive these.

Regards,

Brian Hubbell State Representative

TS- Herrer

District 135: Bar Harbor, Lamoine and Mount Desert



Senator Louis Luchini 3 State House Station Augusta, ME 04333-0003 (207)287-1515

Dear Friends and Residents of Lamoine,

Thank you for the opportunity to serve as your state senator. I am honored to have been chosen to represent you and your community in Augusta, and I promise to work hard on your behalf.

During this legislative session, I'm looking forward to working in a bipartisan manner on the issues that matter most to you and your families. I have been named chair of the Veterans and Legal Affairs Committee. On the committee, I will work to ensure that those who have fought for our country receive the care they have earned. Having served with honor, veterans across Maine deserve the highest quality care and most meaningful recognition we can provide.

Access to broadband is another issue I hear about often. When rural communities lack high speed internet, it is more difficult to start a business, succeed in school, or move to the region. By improving access to broadband, we can help revitalize rural communities, take advantage of new economic opportunities, and attract and retain qualified young people. I've introduced legislation to create a plan and funding mechanism to expand broadband in rural communities.

If you have any other concerns or ideas for legislation, I am always available. Please feel free to call or email me anytime. We face challenges, but with this group of smart, talented, and committed lawmakers, I'm hopeful we can get things done. And while we may not always agree, I am always willing to listen and learn from all sides.

I can be reached at (207) 287-1515 or <a href="Louis.Luchini@legislature.maine.gov">Louis.Luchini@legislature.maine.gov</a>. I also encourage you to sign up to receive my regular legislative updates. Go to <a href="https://www.mainesenate.org">www.mainesenate.org</a> to join my mailing list.

I look forward to working with you in this year!

Sincerely,

Louie Luchini State Senator

Louis Juli

SUSAN M. COLLINS

AND THE PROPERTY OF THE PROPER

## United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES
DESCRIPTION
DESCRIPTION
DESCRIPTION
ASSESSED
A

Dear Friends,

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our state have placed in me and welcome this opportunity to share some key accomplishments from this past year.

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The SeniorSafe Act I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy "gag clauses" that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer's research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan BOLD Acr I authored will create public health infrastructure to combat Alzheimer's by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer's. The RAISE Family Caregivers Act I authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation's crumbling infrastructure and ensure that Maine's needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the SUPPORT for Patients and Communities Act, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2019 be a good year for you, your family, your community, and our state.

Sincerely,

Susan M. Collins United States Senator

Sman M Collins

ANGUS S. KING, JR.

123 Heart Streets Office Business (202) 234-5348

United States Senate

WASHINGTON, DC 20510

ENNETES
ARMED SERVICES
SUDGET
ENERGY AND
NATURAL RESOURCES
RETELLIGENCE
RULES AND ADMENSITRATION

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

AUQUETA. • Gatoriel Drives, Suite F1 Augusta, ME 04000

United States Senator

SANGOR 202 Nation: Street, Suite 20350 Hampir, ME 04401 10071 945-8000 PRESQUE SILE. 100 Academy Sheet, Suite A Presque lein, ME 94709 (207) 768-8128 SCARBOROUGH 363 US Route 1, Suite 1 Scarborough, MC 0407 C0071 865-1588

## Useful and Important Town Information

#### **Town Office Hours**

Monday through Wednesday 9AM to 4PM
Thursday 10AM to 6PM
Friday 8AM to 4PM
First & Last Saturdays of Month 8AM to Noon



Town Office Telephone (207) 667-2242 FAX (207) 664-2755

Town's General e-mail address: <a href="mailto:town@lamoine-me.gov">town@lamoine-me.gov</a> <a href="mailto:www.lamoine-me.gov">www.lamoine-me.gov</a>

#### **Motor Vehicle Registration Information**



Lamoine is a limited new registration agent for the Maine Bureau of Motor Vehicles. If you have a motor vehicle to register, you will start at the town office by paying excise tax. All reregistrations may be done at the town office, or through the rapid renewal system link on the town's website. If you have an existing license plate and purchased a car from a Maine dealer, the initial registration can also be done at the town office. Proof of insurance is required for all registrations.

#### **Dog Licensing & Animal Control Information**



Maine State statute requires all canines be registered when they reach six months of age. Dog licenses expire on December 31<sup>st</sup> each year and are obtained at the town office or on-line through the town's website. Proof of rabies vaccination is required to register the dog. Lamoine's Animal Control Officer is Shannon Byers who can be reached at 812-0168. All dogs must be on a leash or under their keepers' voice control and may not run at large. Lamoine contracts with the Small Animal Clinic in Ellsworth and the SPCA in Trenton to board stray animals.

#### **Assessing & Property Tax Information**



Lamoine's elected Board of Assessors sets the values for all property as of April 1 of each year. If you believe you qualify for a Homestead, Veteran's or other exemption, you must file the application by April 1<sup>st</sup>. Once approved, you do not need to reapply for exemption. Taxes are generally calculated by mid-July and due in two installments, August 31<sup>st</sup> and February 28<sup>th</sup>. If you purchase property after April 1<sup>st</sup>, and before July 1<sup>st</sup>, a copy of the tax bill will be mailed to you as the new owner but in the name of the owner as

of April 1<sup>st</sup>. If you do not receive a tax bill, and believe you should have one, please contact the town office. Information about property is contained on assessment cards stored at the town office. Property tax assessment information is now posted on the town's website. Lamoine's fiscal year is July 1 to June 30.

#### **Hunting & Fishing Licenses**

Lamoine is an agent for the Maine Department of Inland Fisheries & Wildlife for hunting and fishing licenses. These licenses are sold through the MOSES system at the town office. Salt water fishing registration is required; that permission is included with fresh water fishing licenses. First time hunters are required to submit proof of a hunter safety course completion when purchasing a license.



#### **Boats, ATVs and Snowmobiles**

Registrations for all recreational vehicles are performed at the Lamoine Town Office. Boat registrations expire December 31<sup>st</sup>. Snowmobile and ATV registrations expire June 30<sup>th</sup>. New registrations require a bill of sale, and sales tax is collected at the time of registration, unless the vehicle was purchased from a Maine dealer. Any boat moored off Lamoine State Park must have a mooring permit from the Harbor Master. There is currently a waiting list for moorings.

#### **General Assistance**

Lamoine administers a general assistance program as required by state law. Applications are available during regular office hours, and the emergency number for assistance is posted on the bulletin board in front of the town hall. An ordinance is used to determine eligibility for assistance, and it is updated annually by the Board of Selectmen in October.

#### **Police, Fire and Ambulance Information**



Any call for emergency should go to **9-1-1**. The call is answered by the Hancock County Regional Communications Center in Ellsworth, and then dispatched to the appropriate agency. Police protection is provided by the Hancock County Sheriff's Department and the Maine State Police on a call sharing system. Ambulance Service is provided by Northern Light Transport which holds a contract with the Town of Lamoine. The Lamoine

973-3700

Volunteer Fire Department provides fire suppression and rescue coverage.

Maine State Police

All outdoor burning requires a permit which can be obtained (provided conditions are safe) from the Lamoine Town Office or from Fire Chief George Smith.

Non-Emergency Numbers:	Northern Light Transport	973-4700
,	Lamoine Fire Station	667-2623
	Hancock County Sheriff	667-7575

Marine Patrol 667-3373 Maine Warden Service 941-4440 Coast Guard 244-5517

#### **Waste Disposal**

The Lamoine Transfer station is located at 212 Lamoine Beach Road and is open on Fridays from 8AM to 5PM (noon to 5PM in the winter) and Saturdays from 8AM to 5PM. During the Christmas and New Year Holidays, the hours may shift a bit, please consult the town's website or call the town office for exact hours. Lamoine is a zero sort recycling town with EcoMaine. A very popular swap shop is located at the transfer station. There is also a facility where you can drop off



returnable containers, and the proceeds go to a different non-profit organization each month. The town participates in a hazardous waste collection with the MDI League of Towns, generally in September. Bulky waste such as furniture must be disposed of elsewhere – the town office can provide information on appropriate facilities.

#### **Permits & Ordinances**

Building activity in Lamoine is regulated by numerous ordinances, which are administered by the Code Enforcement Officer and the Planning Board. All the ordinances are posted on the town's website (<a href="www.lamoine-me.gov">www.lamoine-me.gov</a>). The Maine Uniform Building and Energy Code is not enforced in Lamoine, however, all building construction is expected to meet that code. Failure to obtain a permit and other violations of the various ordinances carry substantial penalties. Please consult the Code Enforcement Officer prior to starting any project. She is in the town office on Wednesdays from 8am to 4pm.

......

#### **Utility Services**



Electricity is supplied by Emera Maine. In the event of a power outage, please call 800-440-1111. The maintenance headquarters for Hancock County is located in Lamoine Cable TV service is provided by Spectrum under a franchise agreement with the town (1-800-833-2253), and we telecast on cable Channel 1303, while the school televises on Channel 1302). Land line telephone service is maintained by Fairpoint Communications (repair-1-866-984-1611). Verizon Wireless has located a cellular telephone tower in Lamoine.

#### **On-Line Services & E-mail Reminders**

Got a computer? Many services are available electronically, including vehicle re-registration, boat re-registration and dog registrations. The town office also sends out reminders to subscribers, including vehicle registrations, dog license reminders, meeting agendas, voting dates, and even *The Lamoine Quarterly* newspaper which is also available in hard copy at the Town Hall. To get on "the list", please come fill out a form at the town hall, or send an e-mail requesting such service to: <a href="mailto:town@lamoine-me.gov">town@lamoine-me.gov</a>

#### **Volunteers & Appointed Officials**

If you're interested in helping out your town, there are many volunteer opportunities. We have an active litter pickup program, the volunteer fire department is very active, and the school generally has tasks that need people to help. Occasionally appointed board members are needed. Contact the Town Hall at 667-2242 and we'll try to match you up to a volunteer activity.

#### 2018 Year in Review

January – The town began preparing for a new era of waste disposal and received recycling proposals to review. The Technology Committee worked on renewing a franchise agreement with Time Warner which would eventually become Spectrum as Charter Communications bought the company. A pair of wind and rain storms caused flooding and road washouts in some sections of town. Plow



contractor Richard McMullen submitted the only bid to continue to plow the town roads.

**February** – Maine's Business and Consumer Court ruled in favor of the Town after several local contractors sued to declare the latest version of the Lamoine Gravel Ordinance an unconstitutional taking. The town automatically foreclosed on a Buttermilk Road home for unpaid taxes and agreed to sell it back to the previous owner in an installment agreement. As the #MeToo movement swept the nation, the Selectmen approved a new harassment policy.

March – The Selectmen ended a more than 25-year relationship with Coastal Recycling, opting



to begin service with EcoMaine in a zero-sort recycling program. The Board of Selectmen honored the Lamoine Volunteer Fire Department as its Citizen of the Year after the LVFD handled a record number of calls. Brian Thomas was elected as a write in candidate to the Board of Assessors. Gary McFarland and Jo Cooper were re-elected to the Board of Selectmen in a 3-way race for two seats. Nathan Mason was selected as the chair of the Board of Selectmen. And

Administrative Assistant Stu Marckoon was surprised at the annual town meeting with a plaque acknowledging completion of 25-years in post.

April – The new zero-sort recycling program gets off to a great start with EcoMaine which sent representatives to hand out free totes to the first 100-users. The town agreed to sell its 1989 tanker fire truck to the Winter Harbor Fire Department to make room for the ladder truck the town agreed to purchase in March. The Board of Selectmen began exploring the possibility of a solar power project. The Maine Drug Enforcement Agency arrested two Francis Drive residents for trafficking in heroin.



**May** – The popularity of zero-sort recycling necessitated a 2<sup>nd</sup> collection container to handle the volume. Lamoine's Little Children Committee proposed that a piece of playground equipment be installed at Lamoine Beach. Maine's ConnectME program rejected a grant application to install cable TV lines in the Partridge Cove Subdivision. Dead trees between the fire station and the private land owners to the west were removed.

June – The Board of Appeals overturned the Planning Board's denial of Gravel and Site Plan



Review permits to Harold MacQuinn, Inc. to expand an existing gravel mining operation. Selectmen signed a franchise agreement with Charter Communications. The Technology Committee expanded to 5-members. A Waldo County based solar power company presented plans for a solar array project to the Selectmen. The town celebrated the purchase of Marlboro Beach with a big party at the beach. Code Enforcement Officer Rebecca Albright asked for more working hours to handle an

overwhelming amount of business.

**July –** County Ambulance of Ellsworth told the Board of Selectmen they would not be renewing their contract after a more than 40-year relationship due to uncertain finances. The volume of recycling continued to place a burden on the transfer station with volunteer consultant Ken Smith recommending that compaction take place. Seal Point Road was re-paved. A citizens' group called Friends of Lamoine filed suit against the Planning Board's issuance of a site plan review permit to Harold MacQuinn, Inc. The town received several complaints when neighboring property owners to Lamoine Beach requested that people not trespass on their land.

August – The Planning Board finalized language on a proposed change to the Building and Land Use Ordinance to accommodate cluster housing. The Fire Department's annual auction raised more than \$10,000. The town and school cable TV channels moved to 1302 and 1302 as the CTV system converted to a digital format. The Lamoine Consolidated School moved several old sheds to the town property next to the transfer station. Transfer Station manager Chris Meyer took measures to improve signage to slow down traffic.



**September** - The Selectmen signed a contract with Capital Ambulance to provide emergency



response services to the town. The town received more than \$104,000 from the Municipal Review Committee after opting to withdraw from the organization and keep sending solid waste to the PERC incinerator in Orrington. The money was placed into a fund for capital improvements at the transfer station. Selectmen honored Town Clerk/Tax Collector Jennifer Kovacs on her 15<sup>th</sup> anniversary as a town employee. Code Enforcement Officer Rebecca Albright issued a notice of violation to a subdivision owner off Seal Point

Road for excessive cutting in the Shoreland Zone.

October – The "new" ladder truck arrives at the fire department after nearly a year of waiting. The town gets notice from the Maine DOT that it will receive a speed monitoring sign. The MDOT marked roads for repairs in 2019 with a plan to pave Routes 184 and 204 in 2020. The Planning Board holds a public hearing on a proposed Shoreland Zoning Ordinance, and afterwards determines more work is needed.



November - Selectmen meet with board and committee chairs and start discussing the need



for a community center. The Comprehensive Planning Committee holds a public hearing on a draft plan. The Recreation Committee experiences growing pains with dwindling numbers of volunteers. The former Norris house on Marlboro Beach Road is razed. Selectmen approve a new smoking policy and a revised permit fee schedule.

**December** – The Comprehensive Planning Committee finishes up final revisions to the plan which will go to a vote at the March 2019 town meeting. The Budget Committee finalizes recommendations for the municipal budget, including money to engineer a new design including a compactor at the transfer station, and to set aside money to expand cable TV Internet service to unserved areas of town. The town retired the final bonds from a school renovation project 10-years earlier.

## Board of Selectmen Report











Gary McFarland

Jo Cooper

Robert Christie

Kathleen Rybarz

Nathan Mason

When it comes to major changes in town government operations, 2018 will go down as a busy one, and yet one we think has kept ours an effective and affordable community. Your elected municipal officers listen to the town's needs and desires and try to respond accordingly. Additionally, when change is necessary we try to present the best options to you the voters. This past year saw major changes to waste disposal and recycling options, an addition to a park, a change in ambulance services, and the addition of a major new piece of fire apparatus.

Voters opted to continue shipping the town's solid waste to the Penobscot Energy Recovery Company plant while a lot of other communities in Maine ended their relationship with the incinerator and await the opening of a trash to bio-gas plant in Hampden. While that meant no change at the transfer station for trash, we did change recycling, opting for a single-sort system with Eco-Maine. As residents embraced the easier system that includes more materials, recycling increased markedly. The cost has also increased. We will be exploring further changes to the transfer station design in the upcoming fiscal year to make recycling more efficient.

We were very pleased to see scores of residents attend the ceremony to acknowledge the addition of land to Marlboro Beach. Working with the Frenchman Bay Conservancy, the additional acreage now gives the town control of a major working waterfront access point. Our Parks Commission has done some improvements to the area that have been well received.

Our Fire Department saw a big change this year as a ladder truck was added to the fleet. To make room in the fire station, a 29-year old tanker truck was sold to the Winter Harbor Fire Department in August. Our board had hoped to get a close up glimpse of the new truck when we met at the fire station in October, but alas, it did not arrive until days after the planned meeting. It does look sharp and is an affordable and potentially very effective tool for the department.

Another change to public safety came when our contract with County Ambulance expired in June. The company ceased operations, and Lamoine now contracts with Northern Light Transport (formerly Capital Ambulance). The transition has been seamless.

Gravel issues continue to be a source of disagreement, but the legal wrangling may be subsiding. A court ruled the town's amended gravel ordinance was valid after several pit operators sued over the 2013 increase in setbacks. The only court case still pending is an appeal by a citizen's group which opposed an expansion to one mining operation that the Board of Appeals ordered the Planning Board to grant.

Looking forward, the Selectmen will start discussing the possibility of a Community Center in 2019. Our Comprehensive Plan comes up for a vote at the March town meeting. We continue to work with the Town of Hancock to try to expand Cable TV wiring in the Eagle Point area. And we're excitedly awaiting the start of Lamoine's 150th birthday celebration which starts in 2019!

Our staff remains pretty much the same. We actually pulled off a surprise 25<sup>th</sup> year employment honor for our Administrative Assistant **Stu Marckoon** at the annual town meeting. We also honored Town Clerk & Tax Collector **Jennifer Kovacs** this fall on her 15<sup>th</sup> employment anniversary. We thank **Chris Meyer** for his service at the transfer station and wish him a swift recuperation at year's end as **Brandon Robitaille** fills in. **Rick Gallegos** continues as facilities Maintenance Director and **Justin Zinke** as the CTV system operator. And, we approved more hours for our very busy Code Enforcement Officer, **Rebecca Albright**.

## **Board of Assessors Report**

Municipal Valuations as of April 1, 2018

Classification	Gross Value	Exemptions	Taxable Value		
Land	\$142,711,200	\$4,202,900	\$138,508,300		
Buildings	\$134,087,600	\$3,409,300	\$130,678,300		
Personal Property	\$2,835,200	\$221,800	\$2,613,400		
		Subtotal	\$271,800,000		
	Hom	Homestead Exemptions			
		Net Taxable Value	\$263.604.600		

- The 2018 property tax rate was 11.2 mills (\$11.20 per \$1,000 valuation), up from 10.7mills in 2017
- The total tax commitment for 2019/19 was \$2,952,371.52
- One mill in 2017/18 raised \$295,237.15
- The increase in net taxable valuation in 2018/19 was \$3,601,600 or 1.385%
- State valuation for Lamoine in 2018 was \$272,400,000, an increase of 1.36%
- Lamoine's assessment ratio compared to the state valuation was 96.7%.

**Property Tax Abatements Granted in 2016/17** 

Name	Map	Lot	Reason	Date	Amount
Robert Harris	16	48-4	Valuation Correction	8/28/18	\$8,937.60

**Supplemental Property Tax Bills Issued in 2016/17** 

Name	Мар	Lot	Reason	Date	Amount
Robert Harris	16	48-4	Valuation Correction	8/28/18	\$2,453.92

Brian Thomas was elected to a 3-year term as assessor, filling the seat vacated by a resignation in March of 2018. His term will expire on June 30, 2021.

The Board requested that the Maine Forest Service review Tree Growth Valuation Applications and actual practices to ensure compliance with the program.

The Board of Assessors has started discussion on making significant enhancement to the computerization of the property tax records and a possible town re-valuation. The last full revaluation was conducted in 1993 with a factored revaluation conducted in 2005. At the end of 2018 no recommendation has yet been made to the town.

Respectfully submitted,

Jane Fowler, Chair Terry Towne Brian Thomas

The Lamoine Board of Assessors

## Lamoine Volunteer Fire Department

The call volume for the Lamoine VFD fell by a dozen calls in 2018 compared to the record set in 2017. In all, the LVFD responded to 82 calls as follows:

2017. III all, the LVFD 16	<u> </u>	lucu	10 02	Calls	asi	OIIOW	<u>ა.</u>							
2018 Fire Calls by Town, Type	Lamoine	Ellsworth	Trenton	Hancock	Bar Harbor	Mariaville	Franklin	SW Harbor	Mt. Desert	Steuben	Otis	Sullivan	Sorrento	Total
Medical Assist	11													11
Station Coverage		8		1		1	1	1		1	2	1	1	17
Trees/Power Lines	7		2	1										10
False Alarm	8	1	1											10
Motor Vehicle Accident	5													5
Structure Fires		4	1	3	1									9
Flooded Cellar	2													2
Animal Assistance	1													1
Vehicle Fire	1													1
Appliance Fire	1													1
Wildfire	4	2	1	1					1					9
Smoke Investigation	2	1		1										4
Gas Leak			1											1
Chimney Fire	1													1
Total	43	16	6	7	1	1	1	1	1	1	2	1	1	82

As you can tell from the call chart, Lamoine frequently covered either its own station or a mutual aid partner's station for out of town calls. Usually we would bring apparatus and crew to the Ellsworth Fire Station during mutual aid calls. We did not respond to any in-town calls that required mutual aid response.

Most exciting this year was the arrival of Lamoine Ladder 404. Our crew has spent countless hours training on how to use this 1997 Smeal Quint truck which arrived in late October from British Columbia. It has been all lettered up, the proper equipment installed and is ready to roll when needed.

The fire department expects to purchase new airpacks in the coming year from the City of Ellsworth. They are used, but much newer than the units we'll take out of service, and should last us for a long time. In addition to providing a significant contribution to the ladder truck, the department purchased a new gas monitor, ice auger, and with the help of a grant, wildfire coveralls. We thank all who supported the department to make this possible.

We lost three long time members in 2018, **Don Clark, Jim Hunnewell** and **Carleton "Babe" Brodie.** They were both a big part of our "family" of firefighters.

George "Skip" Smith, Fire Chief

## Sheriff's Department Report Scott A. Kane Sheriff



# Patrick W. Kane *Chief Deputy*

#### TO THE RESIDENTS OF LAMOINE, MAINE

#### GREETINGS,

Enclosed is a general list of complaints and calls for service that the Hancock County Sheriff's handled in Lamoine in 2018. This does not include calls that were handled by the Maine State Police during the same time period per our call sharing agreement.

I encourage citizens to call our office if you have any concerns about any suspicious, criminal, or drug activity. We always need your help to do our job. No complaint is too small, so please contact us and together we can make our communities a safe place to live and raise a family. Be safe.

Agg Assault	3	Found Property	2
Simple Assault	9	Drug Intelligence Info	1
Criminal Threat/Harassment	11	Citizen Request Asst.	6
All Other Theft	2	Stranded Motorist	3
Recover Stolen Vehicle	1	Civil Problem	8
Theft of Services	2	Suspicious Person/MV/Incident	23
Criminal Mischief/Damage	2	Abandoned Vehicle	2
Property Damage – Private	2	School Visit/Patrol Check	1
Unlawful Sexual Contact	2	Road Hazzard	2
Violation Protection Order	1	Criminal Arrest Warrant	1
<b>Conditional Release Violation</b>	3	<b>Speed Enforcement Detail</b>	2
Harassing Communication	2	Private Detail	1
Disorderly Conduct	12	Domestic – No Assault	3
Traffic Offense Summons	4	Bail Check – No Violation	1
Citizen Traffic Complaint	9	False Alarm	12
PI – Traffic Accident	4	False 911 Call	31
PD – Traffic Accident	19	Prop. Damage Non-Vandalism	1
Traffic Accident – Non Report	6	Information	10
Mental Health Evaluation	5	Mental Health Issues/Check	11
Trespassing	6	<b>Check Wellbeing of Person</b>	9
Telephone Harassment	2	Juvenile Problem	2
Littering/Illegal Dumping	1	Made in Error	2
Family Fight	5	K9 Backup	3
Noise Disturbance	3	K9 Building Search	3
Assist DHS	1	K9 Demonstration	1
Assist Local Police Dept	1	Serve Subpoena	12
Assist Other Agency	4	Serve Protection Order	1
Assist State Police	4	<b>Unattended Death</b>	3
Referred to Animal Control Off	1		

Respectfully submitted,

Scott A. Kane, Sheriff, Hancock County

## Animal Control Officer's Report

As Animal Control Officer, I responded to 47 cases in Lamoine in 2018. Some cases required multiple interactions or communication, others were resolved in a single visit.

The majority (23) of cases this years involved lost dogs or dogs at large. A rural town creates an ideal setting to have dogs and allowing them to explore off leash can be enjoyable. However, residents are reminded that under State of Maine law it is illegal for any dog to be at large. Allowing a dog to be at large is a civil violation and if summonsed, can result in fines up to \$500. Dogs must be leashed, contained or under the voice command of their handler. Dogs at large can be a nuisance for neighbors but can also be dangerous for both dogs and people. Dogs at large are at higher risk of being struck by a vehicle and could cause serious injury to motorists trying to avoid a collision. In addition, Lamoine has many residents who walk, run and bike on the roads and dogs at large can create dangerous situations.

Stray or lost cats were the subject of 12 calls. The population of stray cats in 2018 was much higher than in the previous 3 years. Stray cats can lead to a feral cat population that can quickly get out of control. If you have an outdoor cat, please have them spayed or neutered. If you have a stray cat visiting your home, please do not feed it and report it to Animal Control at 812-0168. The cat will be captured and reunited with an owner (if it has a microchip or has been reported missing) or will be adopted through one of our contracted holding facilities.

Other calls included 5 animal welfare checks, 2 chicken trespass complaints, a stray rabbit, lost chicken, loose horse, dog bite and dead deer.

Other Animal Control activity included attending the 2018 Maine Animal Control Association annual training and meeting regularly with other local animal control officers.

Respectfully submitted,

Shannon Byers, Animal Control Officer

## Administrative Assistant's Report

Our town has much to be proud of, and I thank everyone who has let me be a part of that. Much has been written elsewhere in this town report of the various accomplishments of Lamoine during 2018. As I compose this report, our federal government had been partially closed for over a month. While that happened, our local government continued to function without any hiccups or major disagreements that threatened delivery of vital services. Granted, the scale of our local government is a lot different, but because our employee and volunteer staff is so small, the ability to achieve is much greater.

During the annual town meeting last March, the Board of Selectmen "got me" – in a heartwarming way. After serving the town for 25 years in this position, your elected officials presented me with a beautiful plaque and other items to commemorate that time of service. I was truly surprised and greatly honored by the sentiment. To me, the length of service says a lot about the citizens of our town and who is elected to make sure the government operates effectively. Very few communities in Maine have people in the managerial position stay in that same community for 25-years. Lamoine has made it so that it's a job to enjoy, one that is rewarding by seeing true accomplishment, and everyone is just really friendly. I hope I've been able to return that friendship.

On a professional level this year I've become a lifetime certified municipal treasurer through the Maine Municipal Tax Collectors and Treasurer's Association and a lifetime certified manager through the Maine Town, City and County Management Association. I thank the many Boards of Selectmen over the years for allowing me to take the courses (and now teach some of those courses) that led to these achievements. With those certifications, the town enjoys a significant reduction in insurance costs through Maine Municipal Association.

Our staff at the town hall is a pleasure to work with. **Jennifer Kovacs**, our tax collector and town clerk, celebrated her 15<sup>th</sup> year with Lamoine last September, and the Board of Selectmen recognized that achievement with a brief ceremony. **Rebecca Albright** returned to serve as our Code Enforcement Officer again and arrived in time for a serious boom in permit business. **Rick Gallegos** continues to meet the maintenance needs of the town. **Justin Zinke** has taken a great burden off my hands by programming the Cable TV Channel. Fire Chief **Skip Smith**, our longest serving employee has been a huge factor in the department's success. And **Chris Meyer** has helped tremendously with the transition to zero-sort recycling. He's still recovering from some recent health issues but wisely chose his replacement, **Brandon Robitaille**, to run the transfer station.

Finally, a big thank-you to my wife who puts up with all the hours that I'm not home because of a meeting, a fire call, or officiating some sporting event. I've been lucky that she's stayed with me for going on 39-years. We truly appreciate when folks ask about our adult children, both of whom are succeeding with their lives in Southern Maine.

I look forward to the town's 150<sup>th</sup> birthday celebration starting in 2019. It's going to be fantastic!

Stu Marckoon, Administrative Assistant to the Selectmen

## Town Clerk's Report

## January 1, 2018 to December 31, 2018

Jennifer M. Kovacs, Town Clerk

### **Births**

Residents- Out of Town	
Males	3
Females	3
Total	6

**Marriages** 

Residents Married Outside of Lamoine	2
Residents Married in Lamoine	5
Non-Residents License Issued	2
Total	9

#### **Deaths**

Residents who died out of Town	Residents who died in Town
Baker, Ronald L Sr., June 2, 2018	Baez, Tyler F., March 22, 2018
Bowden, Adrien E. February 9, 2018	Brodie, Carleton I. Jr., August 13, 2018
Googins, Suzanne H., July 27, 2018	Curtis, Arthur W., March 3, 2018
Hanscom Rainey, Katherine September 1, 2018	Guglielmo, Stella, October 15, 2018
Hunnewell, James A., March 2, 2018	O'Neill, Kristina A., June 28, 2018
McIntire, Thomas A., March 2, 2018	Parkinson, Marilyn E., May 11, 2018
Sanderson, David R., April 3, 2018	Whitney, Elizabeth, July 18, 2018
Warren, Ralph C., June 23, 2018	

## Dog Licenses Issued for the 2018 Licensing Year (October 16, 2017 to October 15, 2018)

Males/Females	24
Spayed/Neutered	301
Total Dogs Licensed	325

<sup>\*</sup>Does not include on-line registration sales through the State of Maine

#### **Elections**

There were four elections held during 2018 at the Lamoine Town Hall and Lamoine Consolidated School. As of December 31, 2018 Lamoine had 1,507 registered voters and utilized the Centralized Voter Registration System. Turnout was as follows:

Election Date	Election Type	Ballots Cast/#Voters Attended
March 6, 2018	Annual Town Meeting	57
May 16, 2018	Special Town Meeting	34
June 12, 2018	School Budget Validation	524
November 6, 2018	General & Referendum Election	984

# Tax Collector's Report

Jennifer M. Kovacs, Tax Collector

2016/17 Property Taxes

Collected from:

Balance 7/1/17	\$110,117.15	I. Brightman	\$3.03
Collected July 2017	\$43,225.23	W. Neleski Jr.	\$14.14
Tax Liens Filed 7/27/17	\$65,596.33	S. Power	\$159.08
Personal Property	\$861.02	A. Volkoff	\$256.54
Rounding of cents	\$1.78	total	\$432.79
Net to Collect	\$432.79	Balance 6/30/18	\$0.00

2017/18 Property Taxes

Tax Commitment 7/18/17	\$2,782,032.10
Prepaid Taxes Applied	\$23,298.15
Tax Acquired Map 19 Lot 4*	\$1,255.11
Fractions of Cents	\$8.75
Submitted to Treasurer	\$2,609,147.36
Balance June 30, 2018	\$148,322.73

<sup>\*</sup>Installment agreement per Board of Selectmen once satisfied will return property to previous owner.

Schedule of Unpaid Property Taxes – June 30, 2018

Last	First	Мар	Lot	Balance	Date Pd
Alvarado	Domingo	16	17-2	\$935.18	7/20/2018
Ashmore	Arthur	6	23-1	\$374.94	7/26/2018
Ashmore	George	13	25	\$705.77	
Barnes	Estate of Pauline	16	7	\$1,174.86	
Barnes	Jay	16	16	\$415.16	
Barry's Electric		0	PP	\$3.39	
Beal	Marcia	9	23	\$321.00	7/24/2018
Becker	Ronald	4	41-2	\$605.62	
Beckwith	Robert	14	79	\$4,772.74	7/9/2018
Billings	Terry	7	27	\$823.50	
Blood	Robert	14	52	\$704.06	
Bond	Vernon	3	12-2	\$1,220.34	7/11/2018
Bradford	Michael	1	23-6	\$1,061.44	7/6/2018
Brann	Charles	3	26	\$2,187.08	7/6/2018
Brooks	Barbara	4	24-2	\$1,700.23	
Brooks	Barbara	0	PP	\$173.34	
Brown	Aaron	9	24	\$1,648.87	9/10/2018
Brown	Constance	3	25-1	\$2,241.65	7/23/2018
Brown	Rebecca	4	7-on	\$179.76	8/22/2018

Budwine         Rachael         4         20-2         \$388.37           Bump         John         4         36-19         \$2,196.71           Cadillac Associates         6         20         \$64.20           Carter         William         8         2A         \$976.37           Chan         Victor         5         14-17         \$1,178.07           Ciampa         Michael         10         5-12-1         \$1,335.36           Cirard         Paul         3         10-3         \$758.16           Cobb         Charles         1         66         \$862.42           Covey         Diane         16         15         \$153.45           Crane         Rosemary         8         4-6         \$2,055.47           Curtis         Anne         3         40         \$686.99           Cutter         Marshall         16         40         \$20.43           Damon         Michael         3         9-8         \$880.61           Day         James         4         54-2         \$1,142.76           DesIsles         Estate of Doris         2         25         \$793.94           DesIsles         Estate of Dor	7/19/2018 7/10/2018 7/25/2018 7/17/2018 7/16/2018 7/24/2018 7/6/2018 7/26/2018 7/30/2018 7/17/2018 9/10/2018
Cadillac Associates         6         20         \$64.20           Carter         William         8         2A         \$976.37           Chan         Victor         5         14-17         \$1,178.07           Ciampa         Michael         10         5-12-1         \$1,335.36           Cirard         Paul         3         10-3         \$758.16           Cobb         Charles         1         66         \$862.42           Covey         Diane         16         15         \$153.45           Crane         Rosemary         8         4-6         \$2,055.47           Curtis         Anne         3         40         \$686.99           Cutter         Marshall         16         40         \$20.43           Damon         Michael         3         9-8         \$880.61           Day         James         4         54-2         \$1,142.76           DesIsles         Estate of Doris         14         1         \$520.02           DesIsles         Estate of Doris         2         25         \$793.94           DesIsles         Estate of Doris         2         25-1         \$843.16           Eaton         <	7/25/2018 7/17/2018 7/16/2018 7/24/2018 7/6/2018 7/26/2018 7/30/2018 7/17/2018 9/10/2018
Carter         William         8         2A         \$976.37           Chan         Victor         5         14-17         \$1,178.07           Ciampa         Michael         10         5-12-1         \$1,335.36           Cirard         Paul         3         10-3         \$758.16           Cobb         Charles         1         66         \$862.42           Covey         Diane         16         15         \$153.45           Crane         Rosemary         8         4-6         \$2,055.47           Curtis         Anne         3         40         \$686.99           Cutter         Marshall         16         40         \$20.43           Damon         Michael         3         9-8         \$880.61           Day         James         4         54-2         \$1,142.76           DesIsles         Estate of Doris         14         1         \$520.02           DesIsles         Estate of Doris         2         25         \$793.94           DesIsles         Estate of Doris         2         25-1         \$843.16           Eaton         Almond         6         33         \$1,557.92           Fennell	7/17/2018 7/16/2018 7/24/2018 7/6/2018 7/26/2018 7/30/2018 7/17/2018 9/10/2018
Chan         Victor         5         14-17         \$1,178.07           Ciampa         Michael         10         5-12-1         \$1,335.36           Cirard         Paul         3         10-3         \$758.16           Cobb         Charles         1         66         \$862.42           Covey         Diane         16         15         \$153.45           Crane         Rosemary         8         4-6         \$2,055.47           Curtis         Anne         3         40         \$686.99           Cutter         Marshall         16         40         \$20.43           Damon         Michael         3         9-8         \$880.61           Day         James         4         54-2         \$1,142.76           DesIsles         Estate of Doris         14         1         \$520.02           DesIsles         Estate of Doris         2         25         \$793.94           DesIsles         Estate of Doris         2         25-1         \$843.16           Eaton         Almond         6         33         \$1,557.92           Fennelly         William         6         4-B         \$960.86           Fent	7/16/2018 7/24/2018 7/6/2018 7/26/2018 7/30/2018 7/17/2018 9/10/2018
Ciampa         Michael         10         5-12-1         \$1,335.36           Cirard         Paul         3         10-3         \$758.16           Cobb         Charles         1         66         \$862.42           Covey         Diane         16         15         \$153.45           Crane         Rosemary         8         4-6         \$2,055.47           Curtis         Anne         3         40         \$686.99           Cutter         Marshall         16         40         \$20.43           Damon         Michael         3         9-8         \$880.61           Day         James         4         54-2         \$1,142.76           DesIsles         Estate of Doris         14         1         \$520.02           DesIsles         Estate of Doris         2         25         \$793.94           DesIsles         Estate of Doris         2         25-1         \$843.16           Eaton         Almond         6         33         \$1,557.92           Fennelly         William         6         4-B         \$960.86           Fenton         Hancock         16         20         \$4,311.57           Fro	7/24/2018 7/6/2018 7/26/2018 7/30/2018 7/17/2018 9/10/2018
Cirard         Paul         3         10-3         \$758.16           Cobb         Charles         1         66         \$862.42           Covey         Diane         16         15         \$153.45           Crane         Rosemary         8         4-6         \$2,055.47           Curtis         Anne         3         40         \$686.99           Cutter         Marshall         16         40         \$20.43           Damon         Michael         3         9-8         \$880.61           Day         James         4         54-2         \$1,142.76           DesIsles         Estate of Doris         14         1         \$520.02           DesIsles         Estate of Doris         2         25         \$793.94           DesIsles         Estate of Doris         2         25-1         \$843.16           Eaton         Almond         6         33         \$1,557.92           Fennelly         William         6         4-B         \$960.86           Fenton         Hancock         16         20         \$4,311.57           Frongillo         Douglas         8         4-6         \$1,996.54	7/6/2018 7/26/2018 7/30/2018 7/17/2018 9/10/2018
Cobb         Charles         1         66         \$862.42           Covey         Diane         16         15         \$153.45           Crane         Rosemary         8         4-6         \$2,055.47           Curtis         Anne         3         40         \$686.99           Cutter         Marshall         16         40         \$20.43           Damon         Michael         3         9-8         \$880.61           Day         James         4         54-2         \$1,142.76           DesIsles         Estate of Doris         14         1         \$520.02           DesIsles         Estate of Doris         2         25         \$793.94           DesIsles         Estate of Doris         2         25-1         \$843.16           Eaton         Almond         6         33         \$1,557.92           Fennelly         William         6         4-B         \$960.86           Fenton         Hancock         16         20         \$4,311.57           Frongillo         Douglas         8         4-6         \$1,996.54	7/26/2018 7/30/2018 7/17/2018 9/10/2018
Covey         Diane         16         15         \$153.45           Crane         Rosemary         8         4-6         \$2,055.47           Curtis         Anne         3         40         \$686.99           Cutter         Marshall         16         40         \$20.43           Damon         Michael         3         9-8         \$880.61           Day         James         4         54-2         \$1,142.76           DesIsles         Estate of Doris         14         1         \$520.02           DesIsles         Estate of Doris         2         25         \$793.94           DesIsles         Estate of Doris         2         25-1         \$843.16           Eaton         Almond         6         33         \$1,557.92           Fennelly         William         6         4-B         \$960.86           Fenton         Hancock         16         20         \$4,311.57           Frongillo         Douglas         8         4-6         \$1,996.54	7/30/2018 7/17/2018 9/10/2018
Crane         Rosemary         8         4-6         \$2,055.47           Curtis         Anne         3         40         \$686.99           Cutter         Marshall         16         40         \$20.43           Damon         Michael         3         9-8         \$880.61           Day         James         4         54-2         \$1,142.76           Desisles         Estate of Doris         14         1         \$520.02           Desisles         Estate of Doris         2         25         \$793.94           Desisles         Estate of Doris         2         25-1         \$843.16           Eaton         Almond         6         33         \$1,557.92           Fennelly         William         6         4-B         \$960.86           Fenton         Hancock         16         20         \$4,311.57           Frongillo         Douglas         8         4-6         \$1,996.54	7/17/2018 9/10/2018
Curtis         Anne         3         40         \$686.99           Cutter         Marshall         16         40         \$20.43           Damon         Michael         3         9-8         \$880.61           Day         James         4         54-2         \$1,142.76           DesIsles         Estate of Doris         14         1         \$520.02           DesIsles         Estate of Doris         2         25         \$793.94           DesIsles         Estate of Doris         2         25-1         \$843.16           Eaton         Almond         6         33         \$1,557.92           Fennelly         William         6         4-B         \$960.86           Fenton         Hancock         16         20         \$4,311.57           Frongillo         Douglas         8         4-6         \$1,996.54	9/10/2018
Cutter         Marshall         16         40         \$20.43           Damon         Michael         3         9-8         \$880.61           Day         James         4         54-2         \$1,142.76           DesIsles         Estate of Doris         14         1         \$520.02           DesIsles         Estate of Doris         2         25         \$793.94           DesIsles         Estate of Doris         2         25-1         \$843.16           Eaton         Almond         6         33         \$1,557.92           Fennelly         William         6         4-B         \$960.86           Fenton         Hancock         16         20         \$4,311.57           Frongillo         Douglas         8         4-6         \$1,996.54	9/10/2018
Damon         Michael         3         9-8         \$880.61           Day         James         4         54-2         \$1,142.76           DesIsles         Estate of Doris         14         1         \$520.02           DesIsles         Estate of Doris         2         25         \$793.94           DesIsles         Estate of Doris         2         25-1         \$843.16           Eaton         Almond         6         33         \$1,557.92           Fennelly         William         6         4-B         \$960.86           Fenton         Hancock         16         20         \$4,311.57           Frongillo         Douglas         8         4-6         \$1,996.54	
Day         James         4         54-2         \$1,142.76           Desisles         Estate of Doris         14         1         \$520.02           Desisles         Estate of Doris         2         25         \$793.94           Desisles         Estate of Doris         2         25-1         \$843.16           Eaton         Almond         6         33         \$1,557.92           Fennelly         William         6         4-B         \$960.86           Fenton         Hancock         16         20         \$4,311.57           Frongillo         Douglas         8         4-6         \$1,996.54	9/17/2018
Desisles         Estate of Doris         14         1         \$520.02           Desisles         Estate of Doris         2         25         \$793.94           Desisles         Estate of Doris         2         25-1         \$843.16           Eaton         Almond         6         33         \$1,557.92           Fennelly         William         6         4-B         \$960.86           Fenton         Hancock         16         20         \$4,311.57           Frongillo         Douglas         8         4-6         \$1,996.54	9/17/2018
Desisles         Estate of Doris         2         25         \$793.94           Desisles         Estate of Doris         2         25-1         \$843.16           Eaton         Almond         6         33         \$1,557.92           Fennelly         William         6         4-B         \$960.86           Fenton         Hancock         16         20         \$4,311.57           Frongillo         Douglas         8         4-6         \$1,996.54	
Desisles         Estate of Doris         2         25-1         \$843.16           Eaton         Almond         6         33         \$1,557.92           Fennelly         William         6         4-B         \$960.86           Fenton         Hancock         16         20         \$4,311.57           Frongillo         Douglas         8         4-6         \$1,996.54	
Eaton         Almond         6         33         \$1,557.92           Fennelly         William         6         4-B         \$960.86           Fenton         Hancock         16         20         \$4,311.57           Frongillo         Douglas         8         4-6         \$1,996.54	
Fennelly         William         6         4-B         \$960.86           Fenton         Hancock         16         20         \$4,311.57           Frongillo         Douglas         8         4-6         \$1,996.54	i .
Fenton         Hancock         16         20         \$4,311.57           Frongillo         Douglas         8         4-6         \$1,996.54	7/17/2018
Frongillo Douglas 8 4-6 \$1,996.54	
	7/18/2018
Gabel-Richards Elan 5 23-6 \$990.82	
,	9/11/2018
Gaynor Robert 10 5-12-2 \$2,679.28	8/28/2018
Ghander Atif 10 8-4 \$9,656.75	8/2/2018
Goldenberg Elizabeth 16 11 \$107.37	7/18/2018
Gott Timothy 3 9 \$24.16	7/19/2018
Graham         Charles         3         10         \$877.40	
Graham         Jeremiah         12         40         \$1,473.39	8/3/2018
Griffin         Harvey         7         18-1         \$1,427.38	7/6/2018
Handy         Robert         5         5-1         \$660.19	
Harris         Mary Beth         4         36-20         \$278.20	7/17/2018
Herrick         David         20         14         \$1,098.89	8/27/2018
Herrick David 0 PP \$57.78	8/30/2018
Hessert         Anthony         4         34-10         \$251.45	7/24/2018
Hessert         Anthony         4 34-11         \$288.90	7/24/2018
Hessert         Anthony         4 34-12         \$245.03	7/24/2018
Hessert         Anthony         4         34-13         \$247.17	7/24/2018
Hessert         Anthony         4         34-4         \$245.03	7/24/2018
Hessert         Anthony         4         34-6         \$264.29	7/24/2018
Hessert         Anthony         4 34-7         \$249.31	7/24/2018
Hessert         Anthony         4         34-8         \$246.10	7/24/2018

Hessert	Anthony	4	34-9	\$246.10	7/24/2018
Higgins	Susan	4	14-1	\$728.37	
Hodgdon	Wayne	6	11	\$501.02	7/10/2018
Holdsworth	Rose	6	5	\$838.93	7/18/2018
Howe	Joyce	8	20	\$460.10	7/18/2018
Hunnewell	Maralyn	1	78	\$450.47	
Johnson	Carlton	3	25-1-A	\$314.58	7/13/2018
Johnson	Jane	17	6	\$790.19	
Johnson	Jane	17	7	\$2,259.84	
Johnston	William	8	4-8	\$1,791.72	7/7/2018
Johnston	William	8	4-10	\$235.93	7/7/2018
Jordan	Richard	19	14	\$495.41	
Joy	Steven	4	46	\$880.61	
Joy	Steven	4	48	\$759.70	
Joy	Steven	1	29-4	\$3,949.37	
Joy	Steven	4	55-1	\$821.76	
Kane	Deborah	13	5-3	\$595.45	7/11/2018
Kane	Michael	20	5	\$1,775.13	
Keene	Alvin	11	26	\$413.02	
Kerr	David	14	15	\$532.86	
Kudlich Trust		5	24	\$2,827.48	
Kudlich Trust		5	23-5	\$76.51	7/10/2018
Lamoine Baptist Church		15	5	\$300.14	7/7/2018
Lamoine Baptist Church		15	6	\$484.71	7/7/2018
Landry	Thomas	3	47-3	\$255.73	7/16/2018
Lebowitz	Julie	16	36	\$2,495.78	7/23/2018
Leslie	Heirs of Lorelei	4	45-1	\$1,544.01	
Linde	Brooks	8	13-4	\$968.35	7/6/2018
Mannisto	Gregory	13	43-B	\$1,637.10	
March	Kenneth	4	57-1	\$581.55	
Marlboro Association		16	48	\$2,449.24	7/3/2018
Matthew	Lisa	8	4-2	\$6.88	7/11/2018
Mayo	Peter	15	19	\$300.67	8/6/2018
МсКау	Robert	4	7-A	\$357.38	7/20/2018
McKenney	Estate of Jaye	4	57-1	\$5,751.25	
McLaughlin	Sean	7	3-5	\$2,546.60	7/12/2018
Menzietti	Antoinette	3	27	\$1,643.52	7/18/2018
Meyer	Peter	1	12-A	\$209.18	7/9/2018
Mingo		1 _	25.2		
	Michelle	6	25-3	\$635.58	
Miro	Michelle Gloria	3	32-3	\$635.58	7/13/2018

Morin	Cynthia	14	16	\$192.86	8/27/2018
Morley	Amy	5	4-5	\$155.68	7/6/2018
Muise	Barry	7	6	\$237.24	7/11/2018
Murray	Warren	2	1-2	\$667.05	7/7/2018
Neleski	William	1	70-1	\$14.91	7/6/2018
Nichols	Vaughn	9	1-1	\$895.59	7/23/2018
Norris	Christopher	0	PP	\$10.70	
Norris	Peter	5	1-3	\$4.70	8/9/2018
Ohmart	Cecilia	11	14	\$1,006.87	7/20/2018
Palosky	Karen	14	56-1	\$1,519.40	
Petersen	Elizabeth	14	76	\$155.22	7/12/2018
Pinkham	David	7	29-3	\$141.80	7/2/2018
Power	Susan	7	4-A-3	\$332.35	7/30/2018
Reece	Estate of Pauline	5	11	\$1,146.22	8/21/2018
Richter	Gregory	4	32	\$253.59	7/25/2018
Roper	Mary	5	7	\$566.93	
Rose	Alisha	6	1	\$415.16	7/13/2018
Ross	Michael	4	2	\$691.00	7/9/2018
Sargent	Philip	1	8	\$911.64	
Schultz	Gioia	3	32-2	\$884.89	8/2/2018
Schultz	Joseph	3	32-1	\$942.67	8/2/2018
Sharkey	Colene	8	13-3	\$2,113.79	
Sharkey	Colene	8	13-3A	\$166.92	7/19/2018
Sherwood	Ellen	14	7-3	\$560.55	8/25/2018
Simon	Eli	3	19-2A	\$384.13	8/20/2018
Simons	Ronald	7	4-A	\$54.57	7/17/2018
Simons	Ronald	7	4-A-2	\$327.42	7/17/2018
Simons	Ronald	7	4-A-2A	\$481.50	7/17/2018
Simons	Ronald	7	4-A-4	\$543.56	7/17/2018
Simons	Ronald	7	4-A-7	\$494.34	7/17/2018
Sperry	Lynda	1	81-06-01	\$1,143.29	7/5/2018
Sprague	Richard	3	9-7	\$757.03	7/11/2018
Spruce	Thomas	13	4	\$747.40	7/6/2018
St. Pierre	Joanne	9	15-7A	\$1,031.40	
Stetler	Jesse	4	46-1	\$296.92	
Stoll	Joshua	5	32	\$182.97	7/6/2018
Sullivan	Peter	4	52	\$343.47	
Sullivan	Peter	4	53	\$63.13	
Thomas	Timothy	2	4	\$126.26	
Tilden	Benjamin	10	29-6	\$965.14	
Tilden	Lori	7	29-2	\$1,022.92	

Tilden	Lori	7	29-2A	\$396.97	
Tilden	Lori	10	29-6on	\$188.32	7/12/2018
Tozier	Donald	9	15-3	\$727.60	
Tracey	Helen	3	2-T	\$111.28	7/6/2018
Tulloss	Kyle	8	12-A-7	\$1,932.42	7/25/2018
Veysey	Robin	3	10-2	\$788.06	7/7/2018
Volkoff	Andrew	14	56-1B	\$447.51	7/25/2018
Vroom	Eric	9	17-on	\$292.11	
Walker	William	3	10-8	\$1,844.68	
Walker	William	3	14-2	\$119.84	
Wallace	Richard	10	29-8	\$334.91	
Wass	Eric	19	1	\$1.22	7/10/2018
Weber	Charles	0	PP	\$160.50	7/17/2018
Whitcomb	Benjamin	13	8	\$623.81	
Whitcomb	Benjamin	13	9-2	\$4,800.02	
White	Lonnie	9	15-5	\$999.92	7/2/2018
Wilk	Estate of Richard	14	59-1	\$195.81	
Witkus	Gail	20	5-4	\$168.52	7/3/2018
Zerrien	Richard Jr.	7	26	\$95.23	7/18/2018
Zerrien	Richard Jr.	7	3-A	\$23.54	7/18/2018
Zitta	Peter	10	7-1-14	\$43.04	7/9/2018
Total Due 6/30/18				\$148,322.73	

Liens were placed on unpaid real estate taxes on August 7, 2018

Respectfully submitted,

Jennifer Kovacs, Tax Collector

# Treasurer's Report

## For Fiscal Year Ending June 30, 2018 Stuart Marckoon, Treasurer

#### TOWN OF LAMOINE, MAINE - Audited Balance Sheet - June 30, 2018

Assets	
Cash - Checking First National	\$68,179.44
Checks on Hand	\$0.00
Cash on Hand	\$0.00
Investment Management - FNB	\$1,354,896.52
Petty Cash	\$200.00
Prepaid Taxes	(\$13,709.07)
Taxes Receivable 16/17	\$0.00
Taxes Receivable 17/18	\$148,322.73
Taxes Receivable 16/17	\$0.00

Liabilities	
Selectmen's Warrant Payable	(\$109,709.96)
Accounts Payable	(\$24,812.28)
Encumbered Funds	(\$41,140.60)
Tax Overcharge Payable	(\$84.53)
State Dogs Payable	\$0.00
State IFW Payable	\$0.00
State MV's Payable	\$0.00
State Vital Records Payable	\$0.00
Compensated Absences	\$0.00

28

PP Taxes Receivable 13/14	\$175.90
PP Taxes Receivable 15/16	\$409.05
PP Taxes Receivable 16/17	\$828.20
Homestead Receivable	\$10,407.00
Tax Liens Receivable 15/16	\$119.18
Tax Liens Receivable 16/17	\$34,365.76
Accounts Receivable	\$97.83
Foreclosed Install Sales Receivable	\$4,331.46
Demo Debris Accounts Receivable	\$329.08
Due from Cemetery Funds	\$3,498.51
Due from G/F (Hodgkins Trust)	\$9,882.32
Credit Cards Receivable	\$1,237.92
Code Enforcement Fund	\$52,445.12
School Checking Account	\$63,347.16
School Lunch Inventory	\$4,493.36
Education Fund Receivable	\$182,952.49
Education Prepaid Expenses	\$0.00
Fire Truck Reserve	\$1,509.81
Road Assistance Fund	\$31,579.75
Education Capital Reserve	\$9,988.47
Revaluation Reserve	\$108,390.08
Parks Reserve	\$12,811.75
Recreation Fund	\$17,175.83
Sesquicentennial Fund	\$28,638.47
Cable TV Fund	\$32,990.05
Insurance Deductible Fund	\$8,741.03
Harbor Fund	\$24,299.71
Veteran's Memorial Fund	\$5,252.13
Capital Improvement Account	\$46,971.03
Hodgkins Trust Fund	\$21,927.36
Town Hall Renovation Fund	\$60,542.16
Cemetery - East Lamoine	\$2,436.24
Cemetery - Forest Hills	\$2,233.36
Cemetery - Marlboro	\$9,606.64
Fixed Assets	\$7,655,449.05
Land Conservation Fund	\$584.00
Conservation Commission Fund	\$1,090.43
Heating Assistance Fund	\$15,561.20

Total Assets \$10,024,588.51

Bonds/Cap Lease Payable	(\$90,097.18)
Amount to be Provided for Debt Retirement	\$90,097.18
Due to Hodgkins Trust	(\$9,882.32)
Education Accrued Salaries	(\$153,808.82)
Due to General Fund (Cemetery)	(\$3,498.51)
Shellfish License Fees Payable	\$0.00
Unavailable Property Tax Revenue	(\$79,105.38)
Total Liabilities	(\$422,042.40)

Unassigned Fund Balance	(\$597,308.48)
Flag Maintenance Fund	(\$1,372.02)
Transfer Station Capital Fund	(\$9,612.72)
Code Enforcement Fund	(\$58,803.36)
Restoration Fund - Goodwin	(\$4,512.00)
Restoration Fund - Gott (Smith/BH)	(\$5,727.05)
Restoration Fund - Macquinn	(\$1,337.50)
Restoration Fund - Jordan	(\$221.25)
Restoration Fund - Fowler	(\$324.15)
Gravel Escrow - Jordan M7	(\$505.00)
Education Fund	(\$497,936.72)
Education Special Ed Reserve	(\$150,000.00)
Education Secondary Tuition Reserve	(\$35,000.00)
Education Facilities Maint Reserve	(\$127,884.00)
Fire Truck Reserve	(\$1,509.81)
Road Fund	(\$55,626.63)
Education Capital Reserve	(\$9,991.32)
Animal Control Fund	(\$3,245.34)
Revaluation Fund	(\$108,390.08)
Recreation Fund	(\$21,378.58)
Parks & Recreation Fund	(\$3,672.26)
Sesquicentennial Fund	(\$23,638.47)
Cemetery Care Fund	(\$5,992.84)
Cable TV Equipment Fund	(\$29,902.92)
Insurance Deductible Fund	(\$8,041.11)
Harbor Fund	(\$25,837.89)
Reserve for Endowments	(\$10,777.73)
Veteran's Memorial Fund	(\$5,367.76)
Capital Improvement Fund	(\$52,031.97)
Hodgkins Memorial Trust Fund	(\$31,809.68)
Town Hall Renovation Fund	(\$40,491.54)
Investment in Fixed Assets	(\$7,655,449.05)
Land Conservation	(\$584.00)
Conservation Commission Fund	(\$2,900.14)
	/A

Total Fund Balances (\$9,602,546.11)
Total Liability & Fund Balances (\$10,024,588.51)

(\$15,362.74)

Heating Assistance Fund

# Account Analysis

## Checking (Acct 1-01-01)

Beginning Balance	\$81,926.87
Deposits	\$5,314,884.64
Withdrawals	\$5,328,632.07
Ending Balance	\$68,179.44

Checking Account Activity (Payments Made)

Checking Account Activity (Payments Made)			
Payee	Amount	Item(s)	
Acadia Disposal District	\$774.37	Solid Waste-HHW	
Acadia Fuel, LLC	\$4,543.80	Adm/Fire Heating Fuel	
Acadia Law Group LLC	\$16,404.95	Adm-Legal Fees	
Acadian Youth Sports	\$300.00	Recreation	
A-Copi Imaging	\$562.50	Adm-Copier Maint	
Adams Tax Forms Helper	\$58.80	Adm-Ofc Supply	
AED Market	\$795.00	Adm-AED-Town Hall	
Albright, Rebecca	\$9,042.58	Code Enforcement Salary	
Amazon.com	\$1,124.69	Various Purchases	
Andrews, Cynthia	\$150.00	Fire-Stipend	
Anton, Scott	\$84.53	Overpayment Refund	
Apel, Raymond	\$300.00	Fire-Stipend	
Arthur, Susan	\$48.11	Overpayment Refund	
Ashmore, Arthur Electric	\$930.59	Solid Waste/Roads - Electrical	
Ashmore, James III	\$2.00	Overpayment Refund	
Awards, Signage & Trophys	\$255.58	Adm-Employee Recognition	
B&B Paving, Inc.	\$183,469.60	Paving	
Bay Tech Labels	\$58.48	Adm-Ofc Supply	
Bean, Christopher	\$807.20	Fire Reimbursement/Stipend	
Boynton, Paige	\$27.72	Overpayment Refund	
Boynton, Russell	\$1,928.00	Fire, Parks	
Brodie, Carleton	\$350.00	Fire-Stipend	
Broussard, Joan	\$120.00	Adm-Ballot Clerk	
Brown's Communications	\$980.59	Fire-Radio Maint	
Byers, Shannon	\$1,204.77	Animal Control Costs, Salary	
Cabela's	\$268.71	Parks (Bloomfield)	
Cablewholesale.com	\$8.94	CTV	
Chargeback Fee - Gaynor	\$10.00	Accounts Receivable	
Child & Family Opportunities	\$700.00	Social Service Contributions	
Christie, Robert	\$923.50	Adm-Selectman Salary	
City of Ellsworth	\$4,153.00	Shellfishing Enforcement	
Coastal Med Tech	\$9.95	Fire - Turnout Gear	

Cost Spring Water Co         \$350.00         Fire-Water           Colonial Inn         \$129.71         General Assistance           Colwell Diesel         \$4,678.50         Fire-Truck Maintenance           Community Health & Counseling         \$619.00         Social Service Contributions           Computer Essentials         \$791.97         Adm/Fire Computers           Confidential-Gen'l Assistance         \$470.00         General Assistance           Connectivity Group         \$4,450.70         CTV-School Wiring           Consolidated Communications         \$135.17         Adm-Phone (Fax Line)           Consper, Robert         \$300.00         Fire-Stipend           Cooper, Robert         \$300.00         Fire-Stipend           Cooper, S. Josephine         \$1,477.60         Adm-Selectman Salary           Corelogic         \$1,759.62         Overpayment Refund           Cornty Ambulance, Inc.         \$14,418.00         Ambulance Contract           Crawford, George         \$5,700.00         Road Sweeping, Mowing           Cunningham, John         \$12.75         Overpayment Refund           Curry, Oliver         \$100.00         Fire-Stipend           Davis, William         \$14.00         Overpayment Refund           Devis, Santos, Diana         \$83.11<		•	
Colonial Inn  S129.71 General Assistance Community Health & Counseling S619.00 Social Service Contributions Computer Essentials Computer Essentials S791.97 Adm/Fire Computers Confidential-Gen'l Assistance S470.00 General Assistance Connectivity Group S4,450.70 CTV-School Wiring Consolidated Communications S135.17 Adm-Phone (Fax Line) Consumer Title S367.24 Overpayment Refund Cooper, Robert S300.00 Fire-Stipend Cooper, S. Josephine S1,477.60 Adm-Selectman Salary Corelogic S1,759.62 Overpayment Refund County Ambulance, Inc. S14,418.00 Ambulance Contract Crawford, George S5,700.00 Road Sweeping, Mowing Cunningham, John S12.75 Overpayment Refund Curry, Oliver S100.00 Fire-Stipend Dandurand, Nathan Davis, William S14.00 Overpayment Refund De Los Santos, Diana S83.11 Animal Control Dead River Company S344.90 Heating Assistance DeFusco, Kathleen S607.50 Adm-Ballot Clerk Deposit Adjustment S400.00 Corrected Deposit DM&J Waste Management S4,666.80 Solid Waste-Recycling dtogov.gov S400.00 CTV-Website Registration Downeast Direct Cremation Downeast Family YMCA S300.00 Recreation Downeast Family YMCA S300.00 Recreation Downeast Family YMCA S300.00 Social Service Contributions Drama-Lamoine School Dream Machines of Austin S400.00 Social Service Contributions Drama-Lamoine School S203.15 Fecturables Elstworth American S129.70 Library S8,397.00 Library	Coastline Plumbing	\$358.08	Adm-Toilet Install
Colwell Diesel \$4,678.50 Fire-Truck Maintenance Community Health & Counseling \$619.00 Social Service Contributions Computer Essentials \$799.97 Adm/Fire Computers Confidential-Gen'l Assistance \$470.00 General Assistance Connectivity Group \$4,450.70 CTV-School Wiring Consolidated Communications \$135.17 Adm-Phone (Fax Line) Consumer Title \$367.24 Overpayment Refund Cooper, Robert \$300.00 Fire-Stipend Cooper, S. Josephine \$1,477.60 Adm-Selectman Salary Corelogic \$1,759.62 Overpayment Refund County Ambulance, Inc. \$14,418.00 Ambulance Contract Crawford, George \$5,700.00 Road Sweeping, Mowing Cunningham, John \$12.75 Overpayment Refund Curry, Oliver \$100.00 Fire-Stipend Curry, Oliver \$100.00 Fire-Stipend Davis, William \$14.00 Overpayment Refund De Los Santos, Diana \$83.11 Animal Control Dead River Company \$344.90 Heating Assistance Depast Adjustment \$400.00 Corrected Deposit DM&J Waste Management \$4,666.80 Solid Waste-Recycling dotgov.gov \$400.00 CTV-Website Registration Downeast AIDS Network \$700.00 Social Service Contributions Downeast Family YMCA \$3,000.00 Recreation Downeast Family YMCA \$3,000.00 Recreation Downeast Family YMCA \$3,000.00 Social Service Contributions Domeast Horizons \$700.00 Social Service Contributions Domeast Family YMCA \$3,000.00 Recreation Downeast Family Service \$25,679.60 Veterans Graves, Returnables Eastern Agency on Aging \$500.00 Social Service Contributions Electronice End \$1,000.00 Solid Waste-Recycling Ellsworth American \$2,007.47 Planning Board - Ads Ellsworth Marketplace \$72.37 Fire - Miscellaneous	Cold Spring Water Co	\$300.00	Fire-Water
Community Health & Counseling \$619.00 Social Service Contributions Computer Essentials \$791.97 Adm/Fire Computers Confidential-Gen'l Assistance \$470.00 General Assistance Connectivity Group \$4,450.70 CTV-School Wiring Consolidated Communications \$135.17 Adm-Phone (Fax Line) Consumer Title \$367.24 Overpayment Refund Cooper, Robert \$300.00 Fire-Stipend Cooper, S. Josephine \$1,477.60 Adm-Selectman Salary Corelogic \$1,759.62 Overpayment Refund County Ambulance, Inc. \$14,418.00 Ambulance Contract Crawford, George \$5,700.00 Road Sweeping, Mowing Cunningham, John \$12.75 Overpayment Refund Curry, Oliver \$100.00 Fire-Stipend Dandurand, Nathan \$300.00 Fire-Stipend Davis, William \$14.00 Overpayment Refund De Los Santos, Diana \$83.11 Animal Control Dead River Company \$344.90 Heating Assistance DeFusco, Kathleen \$607.50 Adm-Ballot Clerk Deposit Adjustment \$400.00 Corrected Deposit DM&J Waste Management \$4,666.80 Solid Waste-Recycling dotgov.gov \$400.00 CTV-Website Registration Downeast AIDS Network \$700.00 Social Service Contributions Downeast Family YMCA \$3,000.00 Recreat Assistance Downeast Family YMCA \$3,000.00 Recreat Assistance Downeast Family YMCA \$3,000.00 Social Service Contributions Drama-Lamoine School \$203.15 Returnables Proceeds Doream Machines of Austin \$41.17 Overpayment Refund Downeast Family YMCA \$3,000.00 Social Service Contributions Drama-Lamoine School \$203.15 Returnables Proceeds Doream Machines of Austin \$41.17 Overpayment Refund East Lamoine Cemetery Corp \$2,679.60 Veterans Graves, Returnables Eastern Agency on Aging \$500.00 Social Service Contributions Electronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax Ellectronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax Ellsworth American \$2,007.47 Planning Board - Ads Ellsworth Marketplace \$72.37 Fire - Miscellaneous	Colonial Inn	\$129.71	General Assistance
Computer Essentials \$791.97 Adm/Fire Computers Confidential-Gen'l Assistance \$470.00 General Assistance Connectivity Group \$4,450.70 CTV-School Wiring Consolidated Communications \$135.17 Admr-Phone (Fax Line) Consumer Title \$3367.24 Overpayment Refund Cooper, Robert \$300.00 Fire-Stipend Cooper, S. Josephine \$1,477.60 Admr-Selectman Salary Corelogic \$1,759.62 Overpayment Refund Corelogic \$1,759.62 Overpayment Refund County Ambulance, Inc. \$14,418.00 Ambulance Contract Crawford, George \$5,700.00 Road Sweeping, Mowing Cunningham, John \$12.75 Overpayment Refund Curry, Oliver \$100.00 Fire-Stipend Davis, William \$14.00 Overpayment Refund De Los Santos, Diana \$83.11 Animal Control Dead River Company \$344.90 Heating Assistance DeFusco, Kathleen \$607.50 Adm-Ballot Clerk Deposit Adjustment \$400.00 Corrected Deposit DM&J Waste Management \$4,666.80 Solid Waste-Recycling dotgov.gov \$400.00 CTV-Website Registration Doug Gott & Sons, Inc. \$231.70 Overpayment Refund Downeast AIDS Network \$700.00 Social Service Contributions Downeast Family YMCA \$3,000.00 Recreation Downeast Family YMCA \$3,000.00 Recreation Downeast Graphics & Print \$219.65 Solid Waste-Stickers Downeast Horizons \$700.00 Social Service Contributions Drama-Lamoine School \$231.15 Returnables Proceeds Drama Machines of Austin \$41.17 Overpayment Refund East Lamoine Cemetery Corp \$2,679.60 Veterans Graves, Returnables Eastern Agency on Aging \$500.00 Social Service Contributions Electronic Federal Tax Payment Service Ellsworth American \$2,007.47 Planning Board - Ads Ellsworth American \$2,007.47 Planning Board - Ads Ellsworth American \$2,007.47 Planning Board - Ads Ellsworth Public Library	Colwell Diesel	\$4,678.50	Fire-Truck Maintenance
Confidential-Gen'l Assistance \$470.00 General Assistance Connectivity Group \$4,450.70 CTV-School Wiring Consolidated Communications \$135.17 Adm-Phone (Fax Line) Consumer Title \$367.24 Overpayment Refund Cooper, Robert \$3300.00 Fire-Stipend Cooper, S. Josephine \$1,477.60 Adm-Selectman Salary Corelogic \$1,759.62 Overpayment Refund County Ambulance, Inc. \$14,418.00 Ambulance Contract Crawford, George \$5,700.00 Road Sweeping, Mowing Cunningham, John \$12.75 Overpayment Refund Curry, Oliver \$100.00 Fire-Stipend Davis, William \$14.00 Overpayment Refund De Los Santos, Diana \$83.11 Animal Control Dead River Company \$344.90 Heating Assistance DeFusco, Kathleen \$607.50 Adm-Ballot Clerk Deposit Adjustment \$400.00 Corrected Deposit DM&J Waste Management \$4,666.80 Solid Waste-Recycling dotgov.gov \$400.00 CTV-Website Registration Doug Gott & Sons, Inc. \$231.70 Overpayment Refund Downeast Direct Cremation \$493.00 General Assistance Demast Family YMCA \$3,000.00 Recreation Downeast Family YMCA \$3,000.00 Recreation Downeast Family YMCA \$3,000.00 Recreation Downeast Graphics & Print \$219.65 Solid Waste-Stickers Downeast Horizons \$700.00 Social Service Contributions Drama-Lamoine School \$233.15 Returnables Proceeds Dream Machines of Austin \$41.17 Overpayment Refund Elsteronics End \$100.00 Social Service Contributions Electronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax Ellsworth American \$2,007.47 Planning Board - Ads Ellsworth Public Library \$8,397.00 Library	Community Health & Counseling	\$619.00	Social Service Contributions
Connectivity Group \$4,450.70 CTV-School Wiring Consolidated Communications \$135.17 Adm-Phone (Fax Line) Consumer Title \$367.24 Overpayment Refund Cooper, Robert \$300.00 Fire-Stipend Cooper, S. Josephine \$1,477.60 Adm-Selectman Salary Corelogic \$1,759.62 Overpayment Refund County Ambulance, Inc. \$14,418.00 Ambulance Contract Crawford, George \$5,700.00 Road Sweeping, Mowing Cunningham, John \$12.75 Overpayment Refund Curry, Oliver \$100.00 Fire-Stipend Dandurand, Nathan \$300.00 Fire-Stipend Davis, William \$14.00 Overpayment Refund De Los Santos, Diana \$83.11 Animal Control Dead River Company \$344.90 Heating Assistance DeFusco, Kathleen \$607.50 Adm-Ballot Clerk Deposit Adjustment \$400.00 Corrected Deposit DM&U Waste Management \$4,666.80 Solid Waste-Recycling dotgov.gov \$400.00 CTV-Website Registration Doug Gott & Sons, Inc. \$233.70 Overpayment Refund Downeast AIDS Network \$700.00 Social Service Contributions Downeast Family YMCA \$3,000.00 Recreation Downeast Horizons \$700.00 Social Service Contributions Drama-Lamoine School \$203.15 Returnables Proceeds Dream Machines of Austin \$41.17 Overpayment Refund East Lamoine Cemetery Corp \$2,679.60 Veterans Graves, Returnables Electronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax Ellsworth American \$2,007.47 Planning Board - Ads Ellsworth American \$2,007.47 Planning Board - Ads Ellsworth Public Library	Computer Essentials	\$791.97	Adm/Fire Computers
Consolidated Communications \$135.17 Adm-Phone (Fax Line) Consumer Title \$367.24 Overpayment Refund Cooper, Robert \$300.00 Fire-Stipend Cooper, S. Josephine \$1,477.60 Adm-Selectman Salary Corelogic \$1,759.62 Overpayment Refund County Ambulance, Inc. \$14,418.00 Ambulance Contract Crawford, George \$5,700.00 Road Sweeping, Mowing Cunningham, John \$12.75 Overpayment Refund Curry, Oliver \$100.00 Fire-Stipend Dandurand, Nathan \$300.00 Fire-Stipend Davis, William \$14.00 Overpayment Refund De Los Santos, Diana \$83.11 Animal Control Dead River Company \$344.90 Heating Assistance DeFusco, Kathleen \$607.50 Adm-Ballot Clerk Deposit Adjustment \$400.00 Corrected Deposit DM&U Waste Management \$4,666.80 Solid Waste-Recycling dotgov.gov \$400.00 CTV-Website Registration Doug Gott & Sons, Inc. \$231.70 Overpayment Refund Downeast AIDS Network \$700.00 Social Service Contributions Downeast Family YMCA \$3,000.00 Recreation Downeast Family YMCA \$3,000.00 Recreation Downeast Horizons \$700.00 Social Service Contributions Dorama-Lamoine School \$233.15 Returnables Proceeds Dream Machines of Austin \$41.17 Overpayment Refund East Lamoine Cemetery Corp \$2,679.60 Veterans Graves, Returnables Eastern Agency on Aging \$500.00 Social Service Contributions Electronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax Ellsworth American \$2,007.47 Planning Board - Ads Ellsworth American \$2,007.47 Planning Board - Ads Ellsworth Public Library	Confidential-Gen'l Assistance	\$470.00	General Assistance
Consumer Title \$367.24 Overpayment Refund Cooper, Robert \$300.00 Fire-Stipend Cooper, S. Josephine \$1,477.60 Adm-Selectman Salary Corelogic \$1,759.62 Overpayment Refund County Ambulance, Inc. \$14,418.00 Ambulance Contract Crawford, George \$5,700.00 Road Sweeping, Mowing Cunningham, John \$12.75 Overpayment Refund Curry, Oliver \$100.00 Fire-Stipend Dandurand, Nathan \$300.00 Fire-Stipend Davis, William \$14.00 Overpayment Refund De Los Santos, Diana \$83.11 Animal Control Dead River Company \$344.90 Heating Assistance DeFusco, Kathleen \$607.50 Adm-Ballot Clerk Deposit Adjustment \$400.00 Corrected Deposit DM&J Waste Management \$4,666.80 Solid Waste-Recycling dotgov.gov \$400.00 CTV-Website Registration Doug Gott & Sons, Inc. \$231.70 Overpayment Refund Downeast AIDS Network \$700.00 Social Service Contributions Downeast Direct Cremation \$493.00 General Assistance Downeast Graphics & Print \$219.65 Solid Waste-Stickers Downeast Horizons \$700.00 Social Service Contributions Drama-Lamoine School \$233.15 Returnables Proceeds Dream Machines of Austin \$41.17 Overpayment Refund East Lamoine Cemetery Corp \$2,679.60 Veterans Graves, Returnables Eastern Agency on Aging \$500.00 Social Service Contributions Ellectronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax Ellsworth American \$2,007.47 Planning Board - Ads Ellsworth American \$5,007.00 Library	Connectivity Group	\$4,450.70	CTV-School Wiring
Cooper, Robert \$300.00 Fire-Stipend Cooper, S. Josephine \$1,477.60 Adm-Selectman Salary Corelogic \$1,759.62 Overpayment Refund County Ambulance, Inc. \$14,418.00 Ambulance Contract Crawford, George \$5,700.00 Road Sweeping, Mowing Cunningham, John \$12.75 Overpayment Refund Curry, Oliver \$100.00 Fire-Stipend Dandurand, Nathan \$300.00 Fire-Stipend Davis, William \$14.00 Overpayment Refund De Los Santos, Diana \$83.11 Animal Control Dead River Company \$344.90 Heating Assistance DeFusco, Kathleen \$607.50 Adm-Ballot Clerk Deposit Adjustment \$400.00 Corrected Deposit DM&J Waste Management \$4,666.80 Solid Waste-Recycling dotgov.gov \$400.00 CTV-Website Registration Doug Gott & Sons, Inc. \$231.70 Overpayment Refund Downeast AIDS Network \$700.00 Social Service Contributions Downeast Direct Cremation \$493.00 General Assistance Downeast Family YMCA \$3,000.00 Recreation Downeast Graphics & Print \$219.65 Solid Waste-Stickers Downeast Horizons \$700.00 Social Service Contributions Drama-Lamoine School \$203.15 Returnables Proceeds Dream Machines of Austin \$41.17 Overpayment Refund East Lamoine Cemetery Corp \$2,679.60 Veterans Graves, Returnables Eastern Agency on Aging \$500.00 Social Service Contributions Electronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax Ellsworth American \$2,007.47 Planning Board - Ads Ellsworth Marketplace \$72.37 Fire - Miscellaneous Ellsworth Public Library	Consolidated Communications	\$135.17	Adm-Phone (Fax Line)
Cooper, S. Josephine       \$1,477.60       Adm-Selectman Salary         Corelogic       \$1,759.62       Overpayment Refund         County Ambulance, Inc.       \$14,418.00       Ambulance Contract         Crawford, George       \$5,700.00       Road Sweeping, Mowing         Cunningham, John       \$12.75       Overpayment Refund         Curry, Oliver       \$100.00       Fire-Stipend         Dandurand, Nathan       \$300.00       Fire-Stipend         Davis, William       \$14.00       Overpayment Refund         De Los Santos, Diana       \$83.11       Animal Control         Dead River Company       \$344.90       Heating Assistance         DeFusco, Kathleen       \$607.50       Adm-Ballot Clerk         Deposit Adjustment       \$400.00       Corrected Deposit         DMB Waste Management       \$4,666.80       Solid Waste-Recycling         dotgov.gov       \$400.00       CTV-Website Registration         Doug Gott & Sons, Inc.       \$231.70       Overpayment Refund         Downeast AIDS Network       \$700.00       Social Service Contributions         Downeast Family YMCA       \$3,000.00       Recreation         Downeast Family YMCA       \$3,000.00       Recreation         Downeast Horizons       \$700.00	Consumer Title	\$367.24	Overpayment Refund
Corelogic \$1,759.62 Overpayment Refund County Ambulance, Inc. \$14,418.00 Ambulance Contract Crawford, George \$5,700.00 Road Sweeping, Mowing Cunningham, John \$12.75 Overpayment Refund Curry, Oliver \$100.00 Fire-Stipend Dandurand, Nathan \$300.00 Fire-Stipend Davis, William \$14.00 Overpayment Refund De Los Santos, Diana \$83.11 Animal Control Dead River Company \$344.90 Heating Assistance DeFusco, Kathleen \$607.50 Adm-Ballot Clerk Deposit Adjustment \$400.00 Corrected Deposit DM&J Waste Management \$4,666.80 Solid Waste-Recycling dotgov.gov \$400.00 CTV-Website Registration Doug Gott & Sons, Inc. \$231.70 Overpayment Refund Downeast AIDS Network \$700.00 Social Service Contributions Downeast Direct Cremation \$493.00 General Assistance Downeast Family YMCA \$3,000.00 Recreation Downeast Graphics & Print \$219.65 Solid Waste-Stickers Downeast Horizons \$700.00 Social Service Contributions Drama-Lamoine School \$203.15 Returnables Proceeds Dream Machines of Austin \$41.17 Overpayment Refund East Lamoine Cemetery Corp \$2,679.60 Veterans Graves, Returnables Eastern Agency on Aging \$500.00 Social Service Contributions Electronics End \$100.00 Solid Waste-Recycling Ellsworth American \$2,007.47 Planning Board - Ads Ellsworth American \$8,397.00 Library	Cooper, Robert	\$300.00	Fire-Stipend
County Ambulance, Inc. \$14,418.00 Ambulance Contract Crawford, George \$5,700.00 Road Sweeping, Mowing Cunningham, John \$12.75 Overpayment Refund Curry, Oliver \$100.00 Fire-Stipend Dandurand, Nathan \$300.00 Fire-Stipend Davis, William \$14.00 Overpayment Refund De Los Santos, Diana \$83.11 Animal Control Dead River Company \$344.90 Heating Assistance DeFusco, Kathleen \$607.50 Adm-Ballot Clerk Deposit Adjustment \$4,666.80 Solid Waste-Recycling dotgov.gov \$400.00 CTV-Website Registration Doug Gott & Sons, Inc. \$231.70 Overpayment Refund Downeast AIDS Network \$700.00 Social Service Contributions Downeast Direct Cremation \$493.00 General Assistance Downeast Family YMCA \$3,000.00 Recreation Downeast Horizons \$700.00 Social Service Contributions Drama-Lamoine School \$203.15 Returnables Proceeds Dream Machines of Austin \$41.17 Overpayment Refund East Lamoine Cemetery Corp \$2,679.60 Veterans Graves, Returnables Elsworth American \$2,007.47 Planning Board - Ads Ellsworth Marketplace \$72.37 Fire - Miscellaneous Ellsworth Public Library \$8,397.00 Library	Cooper, S. Josephine	\$1,477.60	Adm-Selectman Salary
Crawford, George \$5,700.00 Road Sweeping, Mowing Cunningham, John \$12.75 Overpayment Refund \$10.00 Fire-Stipend Pandurand, Nathan \$300.00 Fire-Stipend Pavis, William \$14.00 Overpayment Refund Pavis, William Pavis, William \$14.00 Overpayment Refund Pavis, William Pavis,	Corelogic	\$1,759.62	Overpayment Refund
Cunningham, John \$12.75 Overpayment Refund Curry, Oliver \$100.00 Fire-Stipend Dandurand, Nathan \$300.00 Fire-Stipend Davis, William \$14.00 Overpayment Refund De Los Santos, Diana \$83.11 Animal Control Dead River Company \$344.90 Heating Assistance DeFusco, Kathleen \$607.50 Adm-Ballot Clerk Deposit Adjustment \$400.00 Corrected Deposit DM&J Waste Management \$4,666.80 Solid Waste-Recycling dotgov.gov \$400.00 CTV-Website Registration Doug Gott & Sons, Inc. \$231.70 Overpayment Refund Downeast AIDS Network \$700.00 Social Service Contributions Downeast Family YMCA \$3,000.00 Recreation Downeast Family YMCA \$3,000.00 Recreation Downeast Horizons \$700.00 Social Service Contributions Drama-Lamoine School \$203.15 Returnables Proceeds Dream Machines of Austin \$41.17 Overpayment Refund East Lamoine Cemetery Corp \$2,679.60 Veterans Graves, Returnables Eastern Agency on Aging \$500.00 Social Service Contributions Electronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax Electronics End \$100.00 Solid Waste-Recycling Ellsworth American \$2,007.47 Planning Board - Ads Ellsworth Public Library \$8,397.00 Library	County Ambulance, Inc.	\$14,418.00	Ambulance Contract
Curry, Oliver \$100.00 Fire-Stipend  Dandurand, Nathan \$300.00 Fire-Stipend  Davis, William \$14.00 Overpayment Refund  De Los Santos, Diana \$83.11 Animal Control  Dead River Company \$344.90 Heating Assistance  DeFusco, Kathleen \$607.50 Adm-Ballot Clerk  Deposit Adjustment \$400.00 Corrected Deposit  DM&J Waste Management \$4,666.80 Solid Waste-Recycling  dotgov.gov \$400.00 CTV-Website Registration  Doug Gott & Sons, Inc. \$231.70 Overpayment Refund  Downeast AIDS Network \$700.00 Social Service Contributions  Downeast Family YMCA \$3,000.00 Recreation  Downeast Graphics & Print \$219.65 Solid Waste-Stickers  Downeast Horizons \$700.00 Social Service Contributions  Drama-Lamoine School \$203.15 Returnables Proceeds  Dream Machines of Austin \$41.17 Overpayment Refund  East Lamoine Cemetery Corp \$2,679.60 Veterans Graves, Returnables  Eastern Agency on Aging \$500.00 Social Service Contributions  Electronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax  Electronics End \$100.00 Solid Waste-Recycling  Ellsworth American \$2,007.47 Planning Board - Ads  Ellsworth Public Library \$8,397.00 Library	Crawford, George	\$5,700.00	Road Sweeping, Mowing
Dandurand, Nathan  Davis, William  De Los Santos, Diana  Dead River Company  DeFusco, Kathleen  Deposit Adjustment  Deposit Adjustment  Degov  Degov  Degov  Degov  Santos, Diana  Degov  Defusco, Kathleen  Deposit Adjustment  Deposit Adjustment  Degov  Degov  Degov  Santos, Diana  Santia, Animal Control  Degov  Defusco, Kathleen  Seo7.50  Degov  Defusco, Kathleen  Seo7.50  Degov  Degov  Santo, Diana  Downeast Management  Santo, Downeast AlDS Network  Downeast AlDS Network  Downeast Direct Cremation  Downeast Family YMCA  Downeast Graphics & Print  Downeast Graphics & Print  Downeast Horizons  Downeast Horizons  Downeast Horizons  Downeast Horizons  Drama-Lamoine School  Dream Machines of Austin  East Lamoine Cemetery Corp  Santona Security S	Cunningham, John	\$12.75	Overpayment Refund
Davis, William\$14.00Overpayment RefundDe Los Santos, Diana\$83.11Animal ControlDead River Company\$344.90Heating AssistanceDeFusco, Kathleen\$607.50Adm-Ballot ClerkDeposit Adjustment\$400.00Corrected DepositDM&J Waste Management\$4,666.80Solid Waste-Recyclingdotgov.gov\$400.00CTV-Website RegistrationDoug Gott & Sons, Inc.\$231.70Overpayment RefundDowneast AIDS Network\$700.00Social Service ContributionsDowneast Direct Cremation\$493.00General AssistanceDowneast Family YMCA\$3,000.00RecreationDowneast Graphics & Print\$219.65Solid Waste-StickersDowneast Horizons\$700.00Social Service ContributionsDrama-Lamoine School\$203.15Returnables ProceedsDream Machines of Austin\$41.17Overpayment RefundEast Lamoine Cemetery Corp\$2,679.60Veterans Graves, ReturnablesEastern Agency on Aging\$500.00Social Service ContributionsElectronic Federal Tax Payment Service\$29,976.15Federal Payroll TaxElectronics End\$100.00Solid Waste-RecyclingEllsworth American\$2,007.47Planning Board - AdsEllsworth Marketplace\$72.37Fire - MiscellaneousEllsworth Public Library\$8,397.00Library	Curry, Oliver	\$100.00	Fire-Stipend
De Los Santos, Diana \$83.11 Animal Control  Dead River Company \$344.90 Heating Assistance  DeFusco, Kathleen \$607.50 Adm-Ballot Clerk  Deposit Adjustment \$400.00 Corrected Deposit  DM&J Waste Management \$4,666.80 Solid Waste-Recycling  dotgov.gov \$400.00 CTV-Website Registration  Doug Gott & Sons, Inc. \$231.70 Overpayment Refund  Downeast AIDS Network \$700.00 Social Service Contributions  Downeast Direct Cremation \$493.00 General Assistance  Downeast Family YMCA \$3,000.00 Recreation  Downeast Graphics & Print \$219.65 Solid Waste-Stickers  Downeast Horizons \$700.00 Social Service Contributions  Drama-Lamoine School \$203.15 Returnables Proceeds  Dream Machines of Austin \$41.17 Overpayment Refund  East Lamoine Cemetery Corp \$2,679.60 Veterans Graves, Returnables  Eastern Agency on Aging \$500.00 Social Service Contributions  Electronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax  Electronics End \$100.00 Solid Waste-Recycling  Ellsworth American \$2,007.47 Planning Board - Ads  Ellsworth Public Library \$8,397.00 Library	Dandurand, Nathan	\$300.00	Fire-Stipend
Dead River Company \$344.90 Heating Assistance  DeFusco, Kathleen \$607.50 Adm-Ballot Clerk  Deposit Adjustment \$400.00 Corrected Deposit  DM&J Waste Management \$4,666.80 Solid Waste-Recycling  dotgov.gov \$400.00 CTV-Website Registration  Doug Gott & Sons, Inc. \$231.70 Overpayment Refund  Downeast AIDS Network \$700.00 Social Service Contributions  Downeast Direct Cremation \$493.00 General Assistance  Downeast Family YMCA \$3,000.00 Recreation  Downeast Graphics & Print \$219.65 Solid Waste-Stickers  Downeast Horizons \$700.00 Social Service Contributions  Drama-Lamoine School \$203.15 Returnables Proceeds  Dream Machines of Austin \$41.17 Overpayment Refund  East Lamoine Cemetery Corp \$2,679.60 Veterans Graves, Returnables  Eastern Agency on Aging \$500.00 Social Service Contributions  Electronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax  Electronics End \$100.00 Solid Waste-Recycling  Ellsworth American \$2,007.47 Planning Board - Ads  Ellsworth Marketplace \$72.37 Fire - Miscellaneous  Ellsworth Public Library \$8,397.00 Library	Davis, William	\$14.00	Overpayment Refund
DeFusco, Kathleen \$607.50 Adm-Ballot Clerk  Deposit Adjustment \$400.00 Corrected Deposit  DM&J Waste Management \$4,666.80 Solid Waste-Recycling dotgov.gov \$400.00 CTV-Website Registration  Doug Gott & Sons, Inc. \$231.70 Overpayment Refund  Downeast AIDS Network \$700.00 Social Service Contributions  Downeast Direct Cremation \$493.00 General Assistance  Downeast Family YMCA \$3,000.00 Recreation  Downeast Graphics & Print \$219.65 Solid Waste-Stickers  Downeast Horizons \$700.00 Social Service Contributions  Drama-Lamoine School \$203.15 Returnables Proceeds  Dream Machines of Austin \$41.17 Overpayment Refund  East Lamoine Cemetery Corp \$2,679.60 Veterans Graves, Returnables  Eastern Agency on Aging \$500.00 Social Service Contributions  Electronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax  Electronics End \$100.00 Solid Waste-Recycling  Ellsworth American \$2,007.47 Planning Board - Ads  Ellsworth Marketplace \$72.37 Fire - Miscellaneous  Ellsworth Public Library \$8,397.00 Library	De Los Santos, Diana	\$83.11	Animal Control
Deposit Adjustment \$400.00 Corrected Deposit  DM&J Waste Management \$4,666.80 Solid Waste-Recycling dotgov.gov \$400.00 CTV-Website Registration  Doug Gott & Sons, Inc. \$231.70 Overpayment Refund  Downeast AIDS Network \$700.00 Social Service Contributions  Downeast Direct Cremation \$493.00 General Assistance  Downeast Family YMCA \$3,000.00 Recreation  Downeast Graphics & Print \$219.65 Solid Waste-Stickers  Downeast Horizons \$700.00 Social Service Contributions  Drama-Lamoine School \$203.15 Returnables Proceeds  Dream Machines of Austin \$41.17 Overpayment Refund  East Lamoine Cemetery Corp \$2,679.60 Veterans Graves, Returnables  Eastern Agency on Aging \$500.00 Social Service Contributions  Electronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax  Electronics End \$100.00 Solid Waste-Recycling  Ellsworth American \$2,007.47 Planning Board - Ads  Ellsworth Marketplace \$72.37 Fire - Miscellaneous  Ellsworth Public Library \$8,397.00 Library	Dead River Company	\$344.90	Heating Assistance
DM&J Waste Management \$4,666.80 Solid Waste-Recycling dotgov.gov \$400.00 CTV-Website Registration Doug Gott & Sons, Inc. \$231.70 Overpayment Refund Downeast AIDS Network \$700.00 Social Service Contributions Downeast Direct Cremation \$493.00 General Assistance Downeast Family YMCA \$3,000.00 Recreation Downeast Graphics & Print \$219.65 Solid Waste-Stickers Downeast Horizons \$700.00 Social Service Contributions Drama-Lamoine School \$203.15 Returnables Proceeds Dream Machines of Austin \$41.17 Overpayment Refund East Lamoine Cemetery Corp \$2,679.60 Veterans Graves, Returnables Eastern Agency on Aging \$500.00 Social Service Contributions Electronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax Electronics End \$100.00 Solid Waste-Recycling Ellsworth American \$2,007.47 Planning Board - Ads Ellsworth Marketplace \$72.37 Fire - Miscellaneous Ellsworth Public Library \$8,397.00 Library	DeFusco, Kathleen	\$607.50	Adm-Ballot Clerk
dotgov.gov\$400.00CTV-Website RegistrationDoug Gott & Sons, Inc.\$231.70Overpayment RefundDowneast AIDS Network\$700.00Social Service ContributionsDowneast Direct Cremation\$493.00General AssistanceDowneast Family YMCA\$3,000.00RecreationDowneast Graphics & Print\$219.65Solid Waste-StickersDowneast Horizons\$700.00Social Service ContributionsDrama-Lamoine School\$203.15Returnables ProceedsDream Machines of Austin\$41.17Overpayment RefundEast Lamoine Cemetery Corp\$2,679.60Veterans Graves, ReturnablesEastern Agency on Aging\$500.00Social Service ContributionsElectronic Federal Tax Payment Service\$29,976.15Federal Payroll TaxElectronics End\$100.00Solid Waste-RecyclingEllsworth American\$2,007.47Planning Board - AdsEllsworth Marketplace\$72.37Fire - MiscellaneousEllsworth Public Library\$8,397.00Library	Deposit Adjustment	\$400.00	Corrected Deposit
Doug Gott & Sons, Inc.\$231.70Overpayment RefundDowneast AIDS Network\$700.00Social Service ContributionsDowneast Direct Cremation\$493.00General AssistanceDowneast Family YMCA\$3,000.00RecreationDowneast Graphics & Print\$219.65Solid Waste-StickersDowneast Horizons\$700.00Social Service ContributionsDrama-Lamoine School\$203.15Returnables ProceedsDream Machines of Austin\$41.17Overpayment RefundEast Lamoine Cemetery Corp\$2,679.60Veterans Graves, ReturnablesEastern Agency on Aging\$500.00Social Service ContributionsElectronic Federal Tax Payment Service\$29,976.15Federal Payroll TaxElectronics End\$100.00Solid Waste-RecyclingEllsworth American\$2,007.47Planning Board - AdsEllsworth Marketplace\$72.37Fire - MiscellaneousEllsworth Public Library\$8,397.00Library	DM&J Waste Management	\$4,666.80	Solid Waste-Recycling
Downeast AIDS Network\$700.00Social Service ContributionsDowneast Direct Cremation\$493.00General AssistanceDowneast Family YMCA\$3,000.00RecreationDowneast Graphics & Print\$219.65Solid Waste-StickersDowneast Horizons\$700.00Social Service ContributionsDrama-Lamoine School\$203.15Returnables ProceedsDream Machines of Austin\$41.17Overpayment RefundEast Lamoine Cemetery Corp\$2,679.60Veterans Graves, ReturnablesEastern Agency on Aging\$500.00Social Service ContributionsElectronic Federal Tax Payment Service\$29,976.15Federal Payroll TaxElectronics End\$100.00Solid Waste-RecyclingEllsworth American\$2,007.47Planning Board - AdsEllsworth Marketplace\$72.37Fire - MiscellaneousEllsworth Public Library\$8,397.00Library	dotgov.gov	\$400.00	CTV-Website Registration
Downeast Direct Cremation\$493.00General AssistanceDowneast Family YMCA\$3,000.00RecreationDowneast Graphics & Print\$219.65Solid Waste-StickersDowneast Horizons\$700.00Social Service ContributionsDrama-Lamoine School\$203.15Returnables ProceedsDream Machines of Austin\$41.17Overpayment RefundEast Lamoine Cemetery Corp\$2,679.60Veterans Graves, ReturnablesEastern Agency on Aging\$500.00Social Service ContributionsElectronic Federal Tax Payment Service\$29,976.15Federal Payroll TaxElectronics End\$100.00Solid Waste-RecyclingEllsworth American\$2,007.47Planning Board - AdsEllsworth Marketplace\$72.37Fire - MiscellaneousEllsworth Public Library\$8,397.00Library	Doug Gott & Sons, Inc.	\$231.70	Overpayment Refund
Downeast Family YMCA \$3,000.00 Recreation  Downeast Graphics & Print \$219.65 Solid Waste-Stickers  Downeast Horizons \$700.00 Social Service Contributions  Drama-Lamoine School \$203.15 Returnables Proceeds  Dream Machines of Austin \$41.17 Overpayment Refund  East Lamoine Cemetery Corp \$2,679.60 Veterans Graves, Returnables  Eastern Agency on Aging \$500.00 Social Service Contributions  Electronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax  Electronics End \$100.00 Solid Waste-Recycling  Ellsworth American \$2,007.47 Planning Board - Ads  Ellsworth Marketplace \$72.37 Fire - Miscellaneous  Ellsworth Public Library \$8,397.00 Library	Downeast AIDS Network	\$700.00	Social Service Contributions
Downeast Graphics & Print\$219.65Solid Waste-StickersDowneast Horizons\$700.00Social Service ContributionsDrama-Lamoine School\$203.15Returnables ProceedsDream Machines of Austin\$41.17Overpayment RefundEast Lamoine Cemetery Corp\$2,679.60Veterans Graves, ReturnablesEastern Agency on Aging\$500.00Social Service ContributionsElectronic Federal Tax Payment Service\$29,976.15Federal Payroll TaxElectronics End\$100.00Solid Waste-RecyclingEllsworth American\$2,007.47Planning Board - AdsEllsworth Marketplace\$72.37Fire - MiscellaneousEllsworth Public Library\$8,397.00Library	Downeast Direct Cremation	\$493.00	General Assistance
Downeast Horizons\$700.00Social Service ContributionsDrama-Lamoine School\$203.15Returnables ProceedsDream Machines of Austin\$41.17Overpayment RefundEast Lamoine Cemetery Corp\$2,679.60Veterans Graves, ReturnablesEastern Agency on Aging\$500.00Social Service ContributionsElectronic Federal Tax Payment Service\$29,976.15Federal Payroll TaxElectronics End\$100.00Solid Waste-RecyclingEllsworth American\$2,007.47Planning Board - AdsEllsworth Marketplace\$72.37Fire - MiscellaneousEllsworth Public Library\$8,397.00Library	Downeast Family YMCA	\$3,000.00	Recreation
Drama-Lamoine School \$203.15 Returnables Proceeds  Dream Machines of Austin \$41.17 Overpayment Refund  East Lamoine Cemetery Corp \$2,679.60 Veterans Graves, Returnables  Eastern Agency on Aging \$500.00 Social Service Contributions  Electronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax  Electronics End \$100.00 Solid Waste-Recycling  Ellsworth American \$2,007.47 Planning Board - Ads  Ellsworth Marketplace \$72.37 Fire - Miscellaneous  Ellsworth Public Library \$8,397.00 Library	Downeast Graphics & Print	\$219.65	Solid Waste-Stickers
Dream Machines of Austin \$41.17 Overpayment Refund  East Lamoine Cemetery Corp \$2,679.60 Veterans Graves, Returnables  Eastern Agency on Aging \$500.00 Social Service Contributions  Electronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax  Electronics End \$100.00 Solid Waste-Recycling  Ellsworth American \$2,007.47 Planning Board - Ads  Ellsworth Marketplace \$72.37 Fire - Miscellaneous  Ellsworth Public Library \$8,397.00 Library	Downeast Horizons	\$700.00	Social Service Contributions
East Lamoine Cemetery Corp \$2,679.60 Veterans Graves, Returnables  Eastern Agency on Aging \$500.00 Social Service Contributions  Electronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax  Electronics End \$100.00 Solid Waste-Recycling  Ellsworth American \$2,007.47 Planning Board - Ads  Ellsworth Marketplace \$72.37 Fire - Miscellaneous  Ellsworth Public Library \$8,397.00 Library	Drama-Lamoine School	\$203.15	Returnables Proceeds
Eastern Agency on Aging \$500.00 Social Service Contributions  Electronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax  Electronics End \$100.00 Solid Waste-Recycling  Ellsworth American \$2,007.47 Planning Board - Ads  Ellsworth Marketplace \$72.37 Fire - Miscellaneous  Ellsworth Public Library \$8,397.00 Library	Dream Machines of Austin	\$41.17	Overpayment Refund
Electronic Federal Tax Payment Service \$29,976.15 Federal Payroll Tax  Electronics End \$100.00 Solid Waste-Recycling  Ellsworth American \$2,007.47 Planning Board - Ads  Ellsworth Marketplace \$72.37 Fire - Miscellaneous  Ellsworth Public Library \$8,397.00 Library	East Lamoine Cemetery Corp	\$2,679.60	Veterans Graves, Returnables
Electronics End\$100.00Solid Waste-RecyclingEllsworth American\$2,007.47Planning Board - AdsEllsworth Marketplace\$72.37Fire - MiscellaneousEllsworth Public Library\$8,397.00Library	Eastern Agency on Aging	\$500.00	Social Service Contributions
Ellsworth American \$2,007.47 Planning Board - Ads Ellsworth Marketplace \$72.37 Fire - Miscellaneous Ellsworth Public Library \$8,397.00 Library	Electronic Federal Tax Payment Service	\$29,976.15	Federal Payroll Tax
Ellsworth Marketplace \$72.37 Fire - Miscellaneous Ellsworth Public Library \$8,397.00 Library	Electronics End	\$100.00	Solid Waste-Recycling
Ellsworth Public Library \$8,397.00 Library	Ellsworth American	\$2,007.47	Planning Board - Ads
	Ellsworth Marketplace	\$72.37	Fire - Miscellaneous
Emera, Maine \$7,980.79 Various -Electric Bills	Ellsworth Public Library	\$8,397.00	Library
	Emera, Maine	\$7,980.79	Various -Electric Bills

Fail Safe Testing	\$2,301.00	Fire - Hose Testing
Fairpoint Communications	\$261.64	Adm-Phone (Fax Line)
Farnsworth, Edward	\$630.33	Fire Reimbursement/Stipend
Fennelly, William	\$688.08	Solid Waste-Xfr Stn Operator
Fenner, Robert/Linda	\$449.40	Overpayment Refund
Finish Line Graffix	\$450.00	Parks-Marlboro Beach Sign
Fire Tech & Safety	\$8,900.00	Fire - SCBA/Turnout Gear
First Advisors	\$1,526,700.00	Transfer to Investments
First National Bank	\$80,653.95	Fire Truck Loan Payment
First National Bank	\$15,803.52	Fire Truck Boat Payment
Fitzgerald, Kyle	\$74.18	Overpayment Refund
Fletcher, Mark	\$6.74	Overpayment Refund
Forest Hill Cemetery Corp.	\$2,700.00	Veterans Graves
Fowler, E. Jane	\$1,327.60	Adm- Assessor Salary
Frenchman Bay Riders	\$771.83	State refund, Returnables
Friends in Action	\$700.00	Social Service Contributions
Full Source	\$2,056.29	Fire-Turnout Gear
Gaianguest, Kathryn	\$80.37	Comp Planning Reimbursement
Gallegos, Edward R	\$5,943.38	Adm-Facilities Maintenance
Giant Sub	\$86.67	Adm-Election Costs
Gilman Electric	\$108.54	Fire-Stn. Maint
Girl Scout Troop 796	\$434.55	Returnables Proceeds
Goebel, Cathleen	\$69.00	Parks-Reimbursement
Goebel, Peter	\$413.56	Fire Reimbursement/Stipend
Gold Star Cleaners	\$153.00	Fire - Clean Turnout Gear
Goodell, Carissa	\$6.00	Overpayment Refund
Gousse, Marc	\$33.00	Overpayment Refund
Grand Rental Station	\$321.20	Adm-Maintenance
GT Outhouses LLC	\$240.00	Recreation
Hach Company	\$415.83	Conservation Cmsn.
Hamilton Marine	\$189.07	Fire - Boat Maintenance
Hancock County Firefighters Association	\$100.00	Fire-Dues
Hancock County Planning Cmsn	\$1,410.00	Planning Board
Hancock County Treasurer	\$115,352.69	County Tax
Hancock County Treasurer	\$3,453.02	Public Safety Dispatch
Hannaford Supermarket	\$27.67	Adm-Meeting costs
Harland Clarke (deposit stamp)	\$48.29	Adm-Banking Costs
Harris, Donald	\$602.41	Overpayment Refund
Hartford Life Insurance	\$178.00	Volunteer Insurance
Haslam Septic	\$800.00	Waste-Septage Contract
Haslam Septic (refund)	\$120.45	Overpayment Refund

	4	
Herrick & Salsbury, Inc.	\$80.00	Planning - Maps
Herrick Jr., David	\$150.00	Fire-Stipend
Herrick Sr., David	\$400.00	Fire-Stipend
Herrick, David	\$461.75	Harbor Master
Historical Society, Lamoine	\$369.55	Social Service Contributions
Home Depot	\$635.44	Adm, Fire Maintenance
Hospice Volunteers - Hancock County	\$700.00	Social Service Contributions
Industrial Protection Services	\$3,976.85	Fire-Purchases
Inland Fish & Wildlife (Moses)	\$17,765.18	State Fees Payable
James W. Sewall Company	\$5,000.00	CTV-Study
James Wadman, CPA	\$4,295.25	Audit
Jay Fowler & Son, Inc	\$2,688.00	Road Maintenance
Johnson, Bernard	\$400.00	Fire-Stipend
Jones, Brett	\$400.00	Fire-Stipend
Jones, Douglas	\$408.97	Fire Reimbursement/Stipend
Jones, Nancy	\$270.12	Adm-Asst. Clerk
Jordan, Matthew	\$300.00	Fire-Stipend
Jordan, Michael	\$1,814.73	CEO/LPI, Fire Stipend
K&T Environmental	\$2,534.87	Fire Purchases
Kaspersky Labs	\$84.39	Adm-Computer Anti-Virus
Katahdin Analytical Service	\$2,900.00	Landfill Water Monitoring
Kelley, Harvey	\$240.00	Town Meeting Moderator
King Electric Inc.	\$187.50	Traffic light maintenance
Kiser & Kiser Co	\$1,322.53	Salt Sand Shed Evaluation
Knowles, Donald	\$5.00	Overpayment Refund
Kovacs, Jennifer	\$28,867.11	Adm Salary-Clerk Tax Collector
Lamoine Community Arts	\$276.80	Returnables Proceeds
Lamoine General Store	\$140.47	Adm/Fire Various
Lamoine Historical Society	\$700.00	Social Service Contributions
Lamoine School Department	\$2,564,541.06	Education Expenses
Lamoine Volunteer Fire Dept.	\$1,397.55	Fire - Purchase Reimbursements
Lamoine-Bayside Grange	\$220.85	Returnables Proceeds
LCS - 8th Grade	\$202.90	Returnables Proceeds
LCS - various programs	\$542.60	Returnables Proceeds
Leightronix	\$462.43	CTV Repairs
Lifeflight of Maine Foundation	\$600.00	Social Service Contributions
Loaves & Fishes Pantry	\$700.00	Social Service Contributions
Ludwig, George	\$63.89	Overpayment Refund
MAI Environmental Service	\$1,500.00	Landfill Water Monitoring
Maine Association of Assessing Officers	\$50.00	Adm-Dues
	\$50.00	Adili-Dues

Maine Coast Memorial Hospital	\$1,619.25	Fire & Social Service Contribution	
Maine Fire Chief's Association	\$92.00	Fire-Dues	
Maine Municipal Association	\$17,688.35	Dues, Insurance	
Maine Municipal Tax Collectors/Treasurers	\$60.00	Adm-Dues	
Maine Resource Recovery Association	\$141.26	Solid Waste-Recycling	
Maine Town & City Management	\$75.00	Adm-Training	
Marckoon, Stuart	\$57,385.16	Adm Asst Salary, Mileage, Rd Cmsr	
Martens, Frederick	\$300.00	Fire-Stipend	
Mason, Carol	\$563.36	Overpayment Refund	
Mason, Nathan	\$923.50	Adm-Selectman Salary	
McDevitt, Marion	\$487.50	Adm-Ballot Clerk	
McDevitt, Peter	\$4.00	Overpayment Refund	
McDonald's	\$10.57	Acct Receivable	
McFarland, Gary	\$923.50	Adm-Selectman Salary	
McLaughlin, Remington	\$50.00	Fire-Stipend	
McLaughlin, Sean	\$300.00	Fire-Stipend	
McMullen Landscape & Construction	\$126,285.37	Roads, Plowing, Maint, Parks Mowing	
MDI League of Towns	\$184.52	Adm-Dues	
ME Animal Control Association	\$50.00	ACO- Dues	
ME Federation of Firefighters	\$510.00	Fire-Dues	
Me Municipal Health Trust	\$11,854.51	Adm Benefits - Health Insurance	
ME Resource Recovery Association	\$100.00	Solid Waste-Recycling	
ME Rural Water Association	\$105.00	CEO-Training	
ME Town & City Management Assoc.	\$114.50	Adm-Dues	
Meyer, Arnelle	\$136.22	Overpayment Refund	
Meyer, Chris	\$9,372.12	Solid Waste - Xfr Stn Mgr	
Modern Pest	\$660.00	Adm-Maintenance	
Modern Screenprint	\$211.75	Harbor - Stickers	
Morris Fire Protection	\$197.50	Fire Extinguishers	
Morton Salt	\$24,379.63	Roads-Salt	
MTCCA	\$50.00	Adm-Dues	
MTCMA	\$200.00	Adm-Training	
Municipal Review Committee	\$691.62	Solid Waste-PERC	
Murphy, Kevin	\$230.87	Harbor Master	
My Green Mind	\$214.22	Parks - Dog Bags	
NAPA of Ellsworth	\$615.30	Fire-Truck Maint	
Neokraft Signs	\$13,526.90	Town Hall Sign	
New England Manufacturing Co	\$237.14	Grave Markers	
Newegg.com	\$52.98	Adm-Computer Maine	
Nichols, Jenny	\$25.00	Overpayment Refund	
No Frills Oil	\$200.27	General Assistance	
•			

	1	
Norlen's Water Treatment	\$1,995.00	Town Hall - Water Filter
Ohmart, Cecilia	\$92.35	Adm-Health Officer
Oliver, Maurice	\$500.00	Fire-Stipend
Open Door Recovery Center	\$700.00	Social Service Contributions
Osborne's Plumbing & Heating	\$268.99	Fire-Furnace Clean
Osborne's Plumbing & Heating	\$240.00	Town Hall Furnace Cleaning
Patterson & O'Connell Client Trust	\$45,505.48	Marlboro Beach Purchase
Patterson & O'Connell Client Trust	\$5,776.00	Adm-Legal Fees
Pavement Management Services LLC	\$8,894.27	Roads-Paving
PDQ Door	\$724.25	Salt/Sand Shed Maint
Penkalski, John/Linda	\$8.01	Conservation Commission
PERC	\$45,139.23	Solid Waste-PERC
Personnel Concepts	\$35.85	Adm-Labor Posters
Phillips Farms of Maine	\$225.00	Cemetery Maint-Marlboro
Pine Point Fire Training	\$180.00	Fire-Training
Pine Tree Waste	\$45,774.49	Solid Waste, Transport, Recycle
Postmaster	\$469.99	Adm-Postage
Price Digests	\$225.90	Adm-Excise Books
Quill	\$1,826.47	Adm-Ofc Supply
RBA LLC	\$214.00	Overpayment Refund
Registry of Deeds	\$2,536.06	Adm-Lien Costs
Returned Checks	\$4,898.96	Returned Checks
Reynolds, Joseph	\$500.00	Fire-Stipend
RH Foster	\$289.51	Fire-Diesel
RJD Appraisal, Inc	\$5,380.00	Assessors-Appraisal Firm
Robitaille, Brandon	\$372.17	Solid Waste-Xfr Stn Operator
Robotics Program - LCS	\$268.20	Returnables Proceeds
Rybarz, Kathleen	\$923.50	Adm-Selectman Salary
Sattler, Hayden	\$50.00	Fire-Stipend
Saunders, Jenny	\$189.90	Recreation
Schust, Robert	\$150.00	Fire-Stipend
Secretary of State	\$86,023.75	Motor Vehicle Registrations
Seibel, Robert	\$100.00	Fire-Stipend
Service Charge	\$60.45	Banking Costs
Shell Fleet Plus	\$1,406.51	Fire-Diesel
Slepko, Jonathan	\$165.85	Overpayment Refund
Smith, George	\$3,470.50	Fire-Chief Salary/Hydrant Plowing
Smith, John	\$450.00	Fire-Stipend
Spofford, Russell	\$10.00	Overpayment Refund
Stamps.com	\$900.88	Adm-Postage
State of Maine (DEP-Xfr Stn Lic)	\$466.00	
· · · · · · · · · · · · · · · · · · ·	•	

State of Maine (Dogs)	\$1,091.00	State Dog Licenses	
State of Maine (Income Tax Withheld)	\$3,052.25	Income Tax Withheld	
State of Maine (Plumbing Permits)	\$2,357.50	Plumbing Permit State Share	
State of Maine (Sales Tax)	\$5.19	Sales Tax	
State of Maine (Vital Records)	\$236.00	Vital Records - State Share	
Stocking, Frederick	\$291.78	Comp Plan Reimburse	
Stone, Greg	\$387.70	Recreation	
Sunday River	\$262.20	Adm-Training	
T&B Title Company	\$22.10	Overpayment Refund	
Taintor, Frederick	\$8,801.42	Comp Plan Consultant	
Theall, Kermit	\$178.99	Overpayment Refund	
Thomas, Brian/Larissa	\$2,003.58	Overpayment Refund	
Time Warner/Spectrum	\$1,701.06	Adm & Fire Telephone	
TOPS Products	\$17.99	Adm-Ofc Supply	
Town Hall Streams	\$1,800.00	CTV-Streaming	
Towne, Terry	\$1,385.24	Adm-Assessor Salary	
Tozier, Patricia	\$3.50	Overpayment Refund	
Trenholm, Jason	\$463.50	Recreation	
Trenton Marketplace IGA	\$279.53	Fire-Testing	
Treworgy & Baldacci	\$102.52	Overpayment Refund	
UPS Store	\$168.31	CTV-Repairs	
UPS Store	\$29.29	Landfill Water Monitoring	
US Diary	\$102.39	Adm-Employee Recognition	
Verizon Wireless	\$1,545.24	Adm, Fire, ACO, Waste Cell phones	
Viking, Inc.	\$311.97	Road Maint	
Vista Print	\$26.36	CEO-Business cards	
VNA-Hancock County Homecare	\$579.00	Social Service Contributions	
Wal-Mart	\$640.79	Adm-Ofc Supply	
Washington/Hancock Community Agency	\$700.00	Social Service Contributions	
Weaver, Isaac	\$50.00	Fire-Stipend	
Weber Tree Service, Inc.	\$1,500.00	Roads-Trees (Fire Stn)	
White Sign Company	\$125.30	Roads-Signs	
White, Jacqui	\$5.00	Overpayment Refund	
WIC Program	\$700.00	Social Service Contributions	
Wieninger, Fred	\$25.00	Veterans' Memorial	
Work Store	\$954.25	Recreation (T-Shirts)	
Workman, Stewart/Alice	\$1,340.71	Overpayment Refund	
World of Flags, USA	\$652.04	Flags, Cemeteries	
Xpress of Maine	\$1,009.60	Adm-Town Report	
Yesterday's Children, Inc		<u> </u>	
resterday's Children, inc	\$300.00	Social Service Contributions	

Checks Written Grand Total	\$5,328,632.07
Checks Written Grand Total	<b>  \$5,328,032.U</b>

# Deposit Sources – Checking Account

Source	Amount	<sup>1</sup> State of Maine – Other	
Tax Collector	\$3,113,815.54	Homestead Reimbursement	\$40,421.00
Credit Cards	\$94,989.81	Local Road Assistance	\$22,980.00
Code Enforcement Officer	\$43,859.96	Fuel Refunds	\$235.39
State of Maine - Education	\$194,307.22	Park Entrance Fees	\$2,662.01
Municipal Revenue Sharing	\$38,460.41	BETE Reimbursement	\$1,690.00
Rapid Renewal	\$21,033.49	Tree Growth Reimbursement	\$1,433.04
State of Maine – Other <sup>1</sup>	\$73,149.25	Vets Exemption Reimburse	\$1,381.00
Tax Liens, Fees, Interest	\$63,839.01	Fire Dept Grant	\$887.55
From Investment Management	\$1,525,000.00	Snowmobile Reimbursement	\$390.58
Miscellaneous <sup>2</sup>	\$187,144.86	General Assistance	\$665.68
Expense Reimbursements	\$4,844.73	Shellfish Fine	\$300.00
Interest - Checking Acct.	\$1,990.85		
Payroll Withholdings	\$28,001.11		
Recycling Income	\$1,850.91		
Parks Commission Fees	\$70.00		
Veterans Memorial Donations	\$72.93		
Returnable Containers	\$3,049.65		
Heating Assistance Donations	\$530.00		
Recreation Committee	\$1,840.00		
Total Deposits	\$5,314,884.64		

# <sup>2</sup>Miscellaneous

Cell Tower Rental	\$13,800.00
Barbeau, Emily-Replace Check	\$625.61
Boynton, Russell JrCommercial Trash	\$285.48
Brooks, Barbara-Replace Check	\$2,705.00
Cash Over/Short	\$2.30
Charter Communications	\$12,676.68
Accounts Receivable-Various	\$196.18
Cole Family Foundation - Reading Rec.	\$2,000.00
Conservation Commission	\$2,112.00
Fowler, Perry-Gravel Restoration	\$324.15
Frenchman Bay Conservancy	\$35,000.00
Friends of Frenchman Bay	\$100.00
Frost, Amanda	\$2,907.06
Gaynor, Robert-Replace Check	\$1,835.17
Hancock Grammar School	\$39,906.62
RF Jordan-Gravel Restoration	\$371.03
Hodgkins Trust Fund	\$9,586.87
Lamoine Redemption	\$17.70
Lamoine VFD	\$1,775.10
MSMA Insurance claim	\$1,454.51
MSMA Workers Comp	\$144.00
Municipal Review Committee	\$13,434.30
No Frills (School propane refund)	\$130.87
RSU 24	\$33,214.65
Stale Check Order	\$419.00
Tainter, Vinal-Commercial Trash	\$25.00
Checks on Hand	\$5,460.16
Otis School Dept	\$6,635.42

Total \$187,144.86

# **Investment Management – General Fund (1-01-02.1)**

Beginning Balance	\$1,251,946.57
Additions	\$1,500,000.00
Adjustments-Audit	\$109,541.55
Interest	\$18,408.40
Transfer to Checking	-\$1,525,000.00
Ending Balance	\$1,354,896.52

# Petty Cash (1-01-09)

The balance in the cash drawer at the town hall is maintained at \$200.00

# **Prepaid Taxes (1-01-20.00)**

Name	Мар	Lot	Amount	Date Paid
Cunningham, John	8	15-2	\$12.75	28-Feb-18
Wardman, Stephen	15	30	\$790.20	15-Feb-18
Heisser Trust	16	19-1	\$33.74	20-Feb-18
Schoene, Laura	12	44	\$9,000.00	23-Feb-18
Gerkin, Christopher	10	7-1-A	\$8.77	27-Feb-18
Butler, Jessie	18	10-8	\$800.00	5-Mar-18
Havey, Melody	5	31-A	\$3.00	22-Mar-18
Lockhart, Malerie	5	5-2	\$603.22	5-Apr-18
Hemingway, Charles	14	78	\$300.00	7-Apr-18
Winter, Shawn	1	53	\$1,452.53	18-Jun-18
Ackley, David	11	35	\$610.27	21-Jun-18
Higgins, Tammi	10	1	\$3.14	25-Jun-18
Kohlenbush, William	2	13	\$91.45	30-Jun-18

Total \$13,709.07

# Property Taxes 2016/17 (1-01-20.16)

Beginning Balance	\$110,117.15
Liens Filed	-\$65,596.33
Personal Property	-\$861.02
To Treasurer	-\$43,659.80
Net to Collect	\$0.00

# Property Taxes 2017/18 (1-01-20.17)

Tax Commitment July 18, 2017	\$2,782,032.10
Prepaid Taxes	-\$23,223.97
Submitted to Treasurer	-\$2,609,221.54
Tax Acquired (Map 19 Lot 4)	-\$1,255.11
Adjustments	-\$8.75
Balance	\$148,322.73

For June 30, 2018 schedule of unpaid property taxes, please see the tax collector's report.

# Personal Property Taxes 2013/14 (1-01-21.13)

Last Name	First Name	Balance
Norris	Christopher	\$175.90

# Personal Property Taxes 2015/16 (1-01-21.15)

1					
	LASTNAME	FIRSTNAME	NETTAXDUE	TOTALPD	Tax Balance
	Keene	Michael	\$818.10	\$409.05	\$409.05

Personal Property Taxes 2016/17 (1-01-21.16)

Last Name	First Name	Balance
Keene	Michael	\$818.10
Norris	Christopher	\$10.10
	Total	\$828.20

# Homestead Reimbursement Receivable (1-01-22.00)

Beginning Balance	\$7,517.50
Tax Commitment 7/18/17	\$43,310.39
From State of Maine	-\$40,420.50
Adjusting Entry	-\$0.39
Ending Balance*	\$10,407.00

<sup>\*</sup>Received July 24, 2018

# 2015/16 Tax Liens Receivable (1-01-25.15)

LASTNAME	FIRSTNAME	MAP	LOT	TaxBal
Thomas	Tim	2	4	\$119.18

# 2016/17 Tax Liens Receivable (1-01-25.16)

LASTNAME	FIRSTNAME	MI	MAP	LOT	TaxBal
Barnes*	Estate of Pauline L.		16	7	\$1,108.98
Barnes*	Jay		16	16	\$391.88
Becker*	Ronald	L.	4	41-2	\$415.39
Brooks*	Barbara		4	24-2	\$1,454.56
Coward*	Heirs of Avis	Т	8	4- 6	\$1,939.82
Damon*	Michael	E.	3	9-8	\$831.23
DesIsles*	Estate of Doris M.		2	25-1	\$795.88
DesIsles*	Estate of Doris M.		2	25	\$749.42
DesIsles*	Estate of Doris M.		14	1	\$490.86
Fennelly*	William	Р	6	4- B	\$906.98
Gaynor*	Robert	Н.	10	5-12-2	\$2,502.78
Graham*	Charles	R.	3	10	\$828.20
Handy*	Robert		5	5-1	\$623.17
Jordan*	Richard	D	19	14	\$518.13
Joy*	Steven	E	1	29-4	\$3,727.91
Joy*	Steven	E.	4	46	\$831.23
Joy*	Steven	E.	4	48	\$717.10
Joy*	Steven	E.	4	55-1	\$775.68
Kane*	Michael	W.	20	5	\$1,675.59
Keene*	Alvin	G	11	26	\$389.86
Mannisto	Gregory	A.	13	43-B	\$1,545.30

Mingo*	Michelle	R.	6	25-3	\$599.94
Ranco*	John		4	48-1	\$0.00
Spitzer	Dorothy	L.	14	51	\$502.98
Sullivan*	Peter	P.	4	52	\$162.11
Sullivan*	Peter	P.	4	53	\$29.79
Tilden*	Benjamin	L	10	29-6	\$713.02
Tilden*	Lori		7	29-2	\$965.56
Tilden*	Lori	Р	10	29-6 on	\$379.76
Tilden*	Lori	L	7	29-2A	\$374.71
Walker*	William	C.	3	10-8	\$1,741.24
Walker*	William	C.	3	14-2	\$113.12
Wallace	Richard		10	29-8	\$259.06
Whitcomb*	Benjamin	В	13	8	\$588.83
Whitcomb*	Benjamin	В	13	9-2	\$4,530.86
Wilk	Estate of Richard	Р	14	59-1	\$184.83

Total \$34,365.76

# Accounts Receivable (1-01-50)

Due From	Item	Amount	Date rec'd	TR#
State of Maine	Fuel Tax Refund	97.83	9/10/2018	7041

# Foreclosed Installment Agreement Receivable (1-01-50.04)

Watts	Estate of Beverly	19	4	\$4,331.46

# **Demolition Debris Account Receivable (1-01-52)**

John Clewley \$329.08

# **Due from Cemetery Funds (1-01-70)**

This is an auditing entry annually adjusted by the town's auditors

# **Due from Hodgkins Trust (1-01-70.2)**

This is also an auditing entry annually adjusted by the town's auditors

# **Credit Cards Receivable (1-01-80)**

Tax Collector 6/27/18	\$57.00
Tax Collector 6/28/18	\$550.32
CEO 6/28/18	\$50.00
Tax Collector 6/29/18	\$269.28
Tax Collector 6/30/18	\$311.32
Ending Balance	\$1,237.92
Rec'd 7/2/18	-\$57.00
Rec'd 7/3/18	-\$600.20
Rec'd 7/5/18	-\$580.60
Remainder to Receive	\$0.00

<sup>\*</sup>Paid prior to automatic foreclosure date of January 27, 2019

# **Code Enforcement Fund (1-02-01)**

Beginning 7/1/17	\$42,988.86
Adjustments*	\$8,942.89
Interest	\$513.37
Ending Balance 6/30/18	\$52,445.12

\* To reflect operations in FY 2017 and appropriations in FY 2018

# **School Checking Account (1-03-01)**

The reconciled balance at the school department on June 30, 2018 was \$63,347.16

# School Lunch Inventory (1-03-20)

The audited balance as of June 30, 2018 was \$4,493.36

# **Education Fund Receivable (1-03-50)**

Eddodion i dia itocontable (i co co)					
Due From	Item	Amount	Date rec'd		
State of Maine	Title IA	\$3,154.49	2-Jul-18		
RSU 24	Tuition	\$9,272.35	5-Jul-18		
Hancock Grammar School	Tuition	\$15,663.46	7-Jul-18		
Hancock Grammar School	Tuition	\$68,520.41	7-Jul-18		
State of Maine	Title IA	\$4,683.36	16-Jul-18		
State of Maine	Nutrition	\$1,235.71	17-Jul-18		
State of Maine	Teacher Quality	\$3,387.27	18-Jul-18		
State of Maine	Fuel Refund	\$704.44	15-Aug-18		
Dept of Education	SRSG Grant	\$16,769.29	7-Sep-18		
Audited Fund Rec		\$11,304.95	Various		
	Total	\$134,695.73			

# Fire Truck Reserve Fund (1-06-01)

Beginning 7/1/17	\$1,493.75
Interest	\$16.06
Ending Balance 6/30/18	\$1,509.81

# **Road Assistance Fund (1-09-01)**

Troud / roototarioo i dilla	1. 00 0.7
Beginning 7/1/17	\$141,883.18
Adjustments*	-\$111,191.25
Interest	\$887.82
Ending Balance 6/30/18	\$31,579.75

\*To reflect operations in FY 2017 and appropriations in FY 2018

# **Education Capital Reserve (1-10-01)**

Beginning 7/1/17	\$9,805.26
Interest	\$183.21
Ending Balance 6/30/18	\$9,988.47

# **Revaluation Fund**

Beginning 7/1/17	\$108,729.94
Appropriation	-\$1,500.00
Interest	\$1,160.14
Ending Balance 6/30/18	\$108,390.08

A \$1,500 appropriation was made in order for the Board of Assessors to devote extra time studying whether revaluation was necessary in the Shoreland Zone

Parks Fund (1-14-01)

Beginning 7/1/17	\$13,142.00
Adjustments*	-\$468.82
Interest	\$138.57
Ending Balance 6/30/18	\$12,811.75

\*To reflect the impact of Parks operations in FY 2017 and appropriations in FY 2018.

Recreation Fund (1-14-02)

Beginning 7/1/17	\$7,975.11
Adjustments*	\$9,063.06
Interest	\$137.66
Ending Balance 6/30/18	\$17,175.83
	ı

\*To reflect the impact of Parks operations in FY 2017 and appropriations in FY 2018.

Sesquicentennial Fund (1-14-04)

Beginning 7/1/17	\$11,749.96
Additions per town meeting	\$16,666.66
Interest	\$221.85
Ending Balance 6/30/18	\$28,638.47

**Cable TV** Fund (1-15-01)

Beginning 7/1/17	\$56,005.74
Adjustments*	-\$23,483.10
Interest	\$467.41
Ending Balance 6/30/18	\$32,990.05

\*to reflect impact of revenues from Time Warner and expenses to install a 2<sup>nd</sup> channel at the Lamoine School

**Insurance Deductible Fund (1-16-01)** 

Beginning Balance	\$7,503.25
Adjustments	\$1,150.55
Interest	\$87.23
Ending Balance 6/30/18	\$8,741.03

\*Additions to account per town meeting and audited fund balance from FY 2017

**Harbor Fund (1-17-01)** 

Beginning Balance	\$22,200.47
Adjustments*	\$1,850.00
Interest	\$249.24
Ending Balance 6/30/18	\$24,299.71

\*From operating revenue and expenses for FY 2017

**Veterans' Memorial Fund (1-18-01)** 

	( /
Beginning 7/1/17	\$5,248.98
Adjustments*	-\$52.98
Interest	\$56.13
Ending Balance 6/30/18	\$5,252.13

\*From operating revenue and expenses for FY 2017

**Capital Improvements Fund (1-19-01)** 

Beginning 7/1/17	\$55,715.58
Adjustments*	-\$9,290.20
Interest	\$545.65
Ending Balance 6/30/18	\$46,971.03

\*From operating revenue and expenses and appropriations for FY 2017

**Hodgkins Trust Fund (1-19-02)** 

\$34,171.66
-\$12,539.75
\$295.45
\$21,927.36

\*From operating revenue and expenses and appropriations for FY 2017

# **Town Hall Renovation Fund (1-19-08)**

Beginning 7/1/17	\$20,096.88
Adjustments*	\$40,000.00
Interest	\$445.28
Ending Balance 6/30/18	\$60,542.16

\*From FY 2017 and FY 2018 additions approved by Town Meeting

# **Cemetery Accounts**

# East Lamoine Cemetery (1-20-01.1)

Last Lamonie Cemetery (1-20-01.1)		
Beginning Balance		\$2,410.48
Interest	Interest	
Ending Balance	Ending Balance	
Lots	Original Amt	w/Interest
Harding/Hodgkins	\$500.00	\$507.50
Huckins, Harding, Harrington & King	\$1,400.00	\$1,421.24
A&H Googins	\$500.00	\$507.58
Total	\$2,400.00	\$2,436.32

Cemeteries - Forest Hill (1-20-01.2)

Beginning Balance		\$2,209.63
Interest		\$23.73
Ending Balance		\$2233.36
Lots	Original Amt	w/Interest
J&E King	\$1,000.00	\$1,015.16
Hodgkins, Coolidge, Clark	\$1,200.00	\$1,218.20
Total	\$2,200.00	\$2,233.36

Cemeteries - Marlboro (1-20-01.3)

Beginning Balance		\$9,504.49
Interest		\$102.15
Ending Balance		\$9,606.64
Lots	Original Amt	w/Interest
Percy Bragdon	\$1,977.27	\$7,567.94
R&A Smith	\$500.00	\$1,390.51
Town of Lamoine	\$0.00	\$648.19
Total	\$2,477.27	\$9,606.64

Fixed Assets (1-30)

•	· · · · · · · · · · · · · · · · · · ·	1	
Beginning Balance			\$7,922,350.49
Area	Item	Date	Added
Town Hall	Electronic Sign	10/19/17	\$14,457.49
Marlboro Beach	Property Purchase	12/14/17	\$45,000.00
Total Added			\$59,457.49
Audit Adjustment	Net Depreciation		-\$326,358.93
Ending Balance			\$7,655,449.05

Land Conservation Fund (1-30-01)

Beginning 7/1/17	\$10,532.98
Marlboro Beach Purchase	-\$10,000.00
Interest	\$51.02
Ending Balance 6/30/18	\$584.00

**Conservation Commission Fund (1-32-01)** 

Beginning 7/1/17	\$854.52
Adjustment*	\$225.44
Interest	\$10.47
Ending Balance 6/30/18	\$1,090.43

\*From operational net income FY 2017

**Heating Assistance Fund** 

Beginning 7/1/17	\$8,720.42
Adjustment*	\$6,708.59
Interest	\$132.19
Ending Balance 6/30/18	\$15,561.20

\*From operation net income FY 2017

# **LIABILITIES**

Selectmen's Warrant Payable (2-01-01)
The balance of \$109,709.96 was paid on July 2, 2018.
Accounts Payable (2-01-02)

Accounts Payable (2-01-	<del></del>		ı
Vendor	Item	Date Paid	Amount
Connectivity Point	School	2-Jul-18	\$452.50
PERC	SW-PERC	12-Jul-18	\$806.25
McMullen Landscape	Lamoine Beach	12-Jul-18	\$300.00
McMullen Landscape	Anderson	12-Jul-18	\$45.00
McMullen Landscape	Salt/Sand Shed	12-Jul-18	\$55.00
McMullen Landscape	Town Hall	12-Jul-18	\$100.00
Acadia Law Group	MacQuinn	12-Jul-18	\$202.50
Hammond Lumber	Training	12-Jul-18	\$65.90
DM&J Waste	Recycling	12-Jul-18	\$2,001.25
Arthur Ashmore Electric	Transfer Stn	12-Jul-18	\$215.00
Emera Maine	Rds-Streetlight	12-Jul-18	\$40.63
MAI Environmental	SW-Water Tests	12-Jul-18	\$2,300.00
ME Coast Memorial Hosp	FD-Personnel Testing	26-Jul-18	\$105.00
Patterson & O'Connell	Adm-Legal	26-Jul-18	\$1,007.00
Pine Tree Waste	SW-Transport	31-Jul-18	\$2,916.67
Emera Maine	Adm-Electric	29-Jul-18	\$201.37
Fire Tech & Safety	Fire-Turnout gear	26-Jul-18	\$505.00
Emera Maine	Rds-Streetlight	29-Jul-18	\$16.63
Emera Maine	Rds-Streetlight	29-Jul-18	\$47.92
Emera Maine	Rds-Salt/Sand Shed	29-Jul-18	\$18.68
Emera Maine	Fire-Electricity	29-Jul-18	\$128.12
Emera Maine	Solid Waste-Electric	29-Jul-18	\$23.11
Verizon Wireless	Adm-Phone	14-Aug-18	\$48.85
Verizon Wireless	Solid Waste-Phone	14-Aug-18	\$175.25
Verizon Wireless	Fire-Phone	14-Aug-18	\$163.54
Verizon Wireless	Animal Control	14-Aug-18	\$48.85
Industrial Protection Svc	Fire-Equipment	9-Aug-18	\$975.00
Albright, Rebecca	CEO Revenue-LPI	29-Aug-18	\$168.75
K&T Environmental	Fire-Attack Hose (Nozzle)	30-Aug-18	\$895.00
Albright, Rebecca	CEO Revenue-LPI	12-Sep-18	\$31.25
State of Maine DHHS	CEO Revenue-LPI	13-Sep-18	\$25.00
EcoMaine	SW-Recycling	13-Sep-18	\$76.05
Connectivity Point	CTV-Maintenance	27-Sep-18	\$546.25
ME Coast Memorial Hosp	Fire-Inoculations	27-Jun-18	\$592.00
ME Coast Memorial Hosp	Fire-Respiratory	27-Sep-18	\$114.00
Audit Entry	, ,	•	\$9,398.96
,	•	Total	\$24,812.28

# **Encumbered Funds (2-01-03)**

Encumbered as of 6/30/18	Encumbered		
Comprehensive Planning	\$ 4,772.60		
Asa's Lane	\$ 2,000.00		
Berry Cove	\$ 1,125.00		
Birchlawn Drive	\$ 1,000.00		
Buttermilk Rd.	\$ 3,350.00		
Clamshell Alley	\$ 250.00		
Cos Cob Ave	\$ 250.00		
Gully Brook Rd.	\$ 750.00		
Crack Sealing	\$ 4,250.00		
Maxwell Ave	\$ 1,750.00		
Mill Road	\$ 1,575.00		
Tree Removal	\$ 1,500.00		
Needles Eye Rd.	\$ 2,075.00		
Raccoon Cove Rd.	\$ 900.00		
Shore Rd.	\$ 3,000.00		
South Birchlawn Dr.	\$ 250.00		
Walker Rd.	\$ 1,750.00		
Fire Department Equipment	\$ 10,593.00		
Total	\$ 41,140.60		

# Tax Overcharge Payable (2-01-04)

\$84.83 was refunded to Barbara Anton for an overpayment of excise tax made prior to June 30, 2018 on September 26, 2018.

The remainder of the liability accounts in the Balance Sheet are audited figures. The debt to be retired as of June 30, 2018 was \$193,499.77 which represents two payments due in FY 2019 for the school renovation bond which will be retired in December 2018, and the loan for the fire rescue boat which will be retired in FY 2020.

# **Fund Balances**

The increase and decreases in the numerous fund balances is shown below:

Account Name	Balance 6/30/18	Balance 6/3017	Change
Unassigned Fund Balance	\$597,308.48	576,132.16	\$21,176.32
Flag Maintenance Fund	\$1,372.02	1,256.22	\$115.80
Transfer Station Capital Fund	\$9,612.72		\$9,612.72
Code Enforcement Fund	\$58,803.36	54,431.75	\$4,371.61
Restoration Fund - Goodwin	\$4,512.00	4,512.00	\$0.00
Restoration Fund - Gott (Smith/BH)	\$5,727.05	5,727.05	\$0.00
Restoration Fund - Macquinn	\$1,337.50	1,337.50	\$0.00
Restoration Fund - Jordan	\$221.25	329.00	(\$107.75)
Restoration Fund - Fowler	\$324.15		\$324.15
Gravel Escrow - Jordan M7	\$505.00		\$505.00
Education Fund	\$497,936.72	646,337.67	(\$148,400.95)
Education Special Ed Reserve	\$150,000.00		\$150,000.00
Education Secondary Tuition Reserve	\$35,000.00		\$35,000.00

Education Facilities Maint Reserve	\$127,884.00		\$127,884.00
Fire Truck Reserve	\$1,509.81	1,493.75	\$16.06
Road Fund	\$55,626.63	167,691.93	(\$112,065.30)
Education Capital Reserve	\$9,991.32	9,882.62	\$108.70
Animal Control Fund	\$3,245.34	1,395.27	\$1,850.07
Revaluation Fund	\$108,390.08	107,229.94	\$1,160.14
Recreation Fund	\$21,378.58	17,038.17	\$4,340.41
Parks & Recreation Fund	\$3,672.26	12,673.18	(\$9,000.92)
Sesquicentennial Fund	\$23,638.47	18,416.62	\$5,221.85
Cemetery Care Fund	\$5,992.84	62.16	\$5,930.68
Cable TV Equipment Fund	\$29,902.92	32,522.64	(\$2,619.72)
Insurance Deductible Fund	\$8,041.11	7,253.88	\$787.23
Harbor Fund	\$25,837.89	24,050.47	\$1,787.42
Reserve for Endowments	\$10,777.73	10,626.09	\$151.64
Veteran's Memorial Fund	\$5,367.76	5,196.00	\$171.76
Capital Improvement Fund	\$52,031.97	56,425.38	(\$4,393.41)
Hodgkins Memorial Trust Fund	\$31,809.68	26,631.91	\$5,177.77
Town Hall Renovation Fund	\$40,491.54	20,096.88	\$20,394.66
Investment in Fixed Assets	\$7,655,449.05	7,922,350.49	(\$266,901.44)
Land Conservation	\$584.00	9,532.98	(\$8,948.98)
Conservation Commission Fund	\$2,900.14	1,079.96	\$1,820.18
Heating Assistance Fund	\$15,362.74	15,429.01	(\$66.27)

Respectfully submitted,

Stuart Marckoon, Treasurer

# Auditor's Report

# TOWN OF LAMOINE, MAINE FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES FOR THE FISCAL YEAR ENDED JUNE 30, 2018

### TABLE OF CONTENTS

	TIBLE OF CONTENTS	
	YAID FIDEAUD CAIR (XIDATADAG DED ADG	PAGE(S)
	INDEPENDENT AUDITOR'S REPORT	1-2
	MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
EXHIBIT		
	BASIC FINANCIAL STATEMENTS	
	Government-wide Financial Statements	
I	Statement of Net Position	7
II	Statement of Activities	8
	Governmental Fund Financial Statements	
III	Balance Sheet	9
IV	Statement of Revenues, Expenditures and Changes in Fund Balances	10
	Fiduciary Fund Financial Statements	
V	Statement of Fiduciary Net Position	11
VI	Statement of Changes in Fiduciary Net Position	12
	Notes to the Financial Statements	13-26
	REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MANAGEMENT'S	
	DISCUSSION AND ANALYSIS	
VII	Budgetary Comparison Schedule - General Fund	27
VIII	Schedule of Proportionate Share of Net Pension Liability	28
IX	Schedule of Employer Contributions	29
	Notes to Historical Pension Information	30
	SUPPLEMENTARY INFORMATION	
A-1	Schedule of Departmental Operations	31
A-2	Schedule of Changes in Unassigned Fund Balance	32
A-3	Schedule of Valuation, Commitment and Collections	33
A-4	Schedule of Reserves	34
A-5	Schedule of Appropriations	35
A-6	Schedule of Expenditures of Federal Awards	36



Telephone 207-667-6500 Facsimile 207-667-3636

James W, Wadman, C.P.A. Ronald C. Bean, C.P.A. Kellie M, Bowden, C.P.A. Wanese L. Lynch, C.P.A. Amy E. Atherton, C.P.A.

### INDEPENDENT AUDITOR'S REPORT

Members of the Board of Selectmen Town of Lamoine Lamoine, ME 04605

# Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Town of Lamoine, Maine (the Town) as of and for the fiscal year ended June 30, 2018, including the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

# Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

# Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Town of Lamoine, Maine, as of June 30, 2018, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

# Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension disclosure schedules on pages 3 through 6 and 27 through 30 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

# Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lamoine, Maine's financial statements as a whole. The supplementary information and the schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the financial statements. The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the State of Maine Department of Education.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A. January 4, 2019

### TOWN OF LAMOINE, MAINE Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2018

The management of the Town of Lamoine, Maine (the Town) offers readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2018. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

# FINANCIAL HIGHLIGHTS - PRIMARY GOVERNMENT

### Government-wide Highlights:

Net Position - The assets of the Town exceeded its liabilities at the fiscal year ending June 30, 2018 by \$9,572,561 (presented as "net position"). Of this amount, \$1,120,697 was reported as "unrestricted net position". Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Position - The Town's total net position decreased by \$63,774 (a 0.7% decrease) for the fiscal year ended June 30, 2018.

### Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2018, the Town's governmental funds reported a combined ending fund balance of \$1,945,015, an increase of \$81,925 in comparison with the prior year. Of this total fund balance, \$554,932 represents general unassigned fund balance. This unassigned fund balance represents approximately 16.8% of the total general fund expenditures for the fiscal year.

### Long-term Debt:

The Town's total long-term debt obligations decreased \$123,173 (63.7%) during the current fiscal year. There was a new debt obligations issued during the year for a capital lease on school department copiers. Existing debt obligations were retired according to schedule.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three component's: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

## Government-wide Financial Statements

The government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting and are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business. They distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of net position includes all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt), with the difference between the two reported as net position. The statement of activities shows how the Town's net position changed during the year, regardless of the timing of related cash flows. The government-wide financial statements can be found on pages 7 - 8 of this report.

The government-wide financial statements include not only the Town itself (known as the primary government), but also a legally separate entity - the Lamoine School Patrons - for which the Town is financially accountable. Financial information for this component unit is reported separately from the financial information for the primary government itself.

# Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The fund financial statements include statements for two categories of activities — governmental funds and fiduciary funds.

The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting and are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to explain the differences between the governmental funds and governmental activities. The basic governmental fund financial statements can be found on pages 9 - 10 of this report.

The fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the School Department's own programs. The accounting used for fiduciary funds is much like that used for the government-wide financial statements. The fiduciary fund financial statements can be found on pages 11 – 12 of this report.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 13 - 26 of this report.

# Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary), schedule of proportionate share of net pension liability, schedule of employer contributions and notes to historical pension information. Required supplementary information can be found on pages 27 - 30 of this report.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

### Net Position

The largest portion of the Town's net position (79.0%) reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

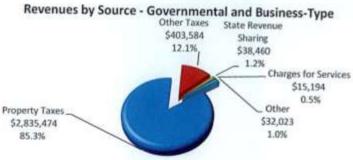
	Governmental Activities		ess-type vities	Total 2018	Total 2017
Current Assets	\$ 2,327,038	S	0	\$ 2,327,038	\$ 2,252,095
Capital Assets	\$ 7,655,449	S	0	\$ 7,655,449	\$ 7,922,351
Total Assets	\$ 9,982,487	S	0	\$ 9,982,487	\$10,174,446
Deferred Outflows	\$ 101,144	\$	0	\$ 101,144	\$ 58,129
Total Assets and Deferred Outflows	\$10,083,631	S	0	\$10,083,631	\$10,232,575
Current Liabilities	\$ 360,349	\$	0	\$ 360,349	\$ 426,437
Other Liabilities	\$ 111,563	\$	0	\$ 111,563	\$ 144,422
Deferred Inflows	\$ 39,159	\$	0	\$ 39,159	\$ 25,381
Net Position;					
Invested in Capital Assets	\$ 7,565,352	s	0	\$ 7,565,352	\$ 7,728,851
Restricted	\$ 886,511	\$	0	\$ 886,511	\$ 721,406
Unrestricted	\$ 1,120,697	\$	0	\$ 1,120,697	\$ 1,186,078
Total Liabilities, Deferred Inflows, and Net Position	\$10,083,631	s	0	\$10,083,631	\$10,232,575

An additional portion of the Town's net position (9.3%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position (11.7%) may be used to meet the government's ongoing obligations to citizens and creditors.

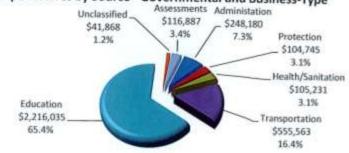
### Changes in Net Position

Governmental activities decreased the Town's net position by \$63,774. This decrease was primarily due to conservative budgeting and controlled costs offset by depreciation on capital assets.

	Governmental Activities	Busine	ss-type vities	Total 2018	Total 2017
Revenues;					
Tax Revenues	\$ 3,239,058	S	0	\$ 3,239,058	\$ 3,043,915
Investments	\$ (13,909)	S	0	\$ (13,909)	\$ (5,884)
Revenue Sharing	\$ 38,460	S	0	\$ 38,460	\$ 37,550
Other	\$ 61,126	S	0	\$ 61,126	\$ 69,013
Total Revenues	\$ 3,324,735	S	0	\$ 3,324,735	\$ 3,144,594
Expenses;			-	a 2524 15120	3 3,144,394
Administration	\$ 248,180	S	0	\$ 248,180	\$ 221,149
Protection	\$ 104,745	S	0	\$ 104,745	\$ 86,315
Health/Sanitation	\$ 105,231	S	0	\$ 105,231	\$ 102,059
Transportation	\$ 555,563	S	0	\$ 555,563	\$ 546,306
Education	\$ 2,216,035	S	0	\$ 2,216,035	\$ 2,124,527
Unclassified	\$ 41,868	S	0	\$ 41,868	\$ 25,955
Assessments	\$ 116,887	S	0	\$ 116,887	\$ 112,912
Total Expenses	\$ 3,388,509	S	0	\$ 3,388,509	\$ 3,219,223
Changes in Net Position	\$ (63,774)	s	0	\$ (63,774)	\$ (74,628)



# Expenditures by Source - Governmental and Business-Type



### FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

### Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$1,945,015, an increase of \$81,925 in comparison with the prior fiscal year. Approximately 28.5 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for new spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

# GENERAL FUND BUDGETARY HIGHLIGHTS

Variances between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$28,281 negative variance in real estate and personal property tax revenues. Actual collections were 94.7% of the
  levy as compared to 95.8% in the prior year. There was an increase in unavailable property tax revenue due to less
  collections within 60 days of year end.
- \$82,255 positive variance in all other revenues. This is primarily due to conservative budgeting, higher than
  expected excise tax revenues and unbudgeted donations.
- \$104,678 negative variance in transportation expenditures. This is due to the current year road projects being funded by prior year reserves.
- \$215,892 positive variance in all other expenditures. This is primarily due to conservative budgeting and controlled expenditures.

# CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

The Town's investment in capital assets for its governmental activities amounts to \$22,270,511, net of accumulated depreciation of \$14,615,062, leaving a net book value of \$7,655,449. There were current year additions of \$9,380 for school department equipment, \$19,097 of school building improvements, \$10,000 for land purchase, and \$197,374 of road improvements. There were no current year retirements or impairments. Additional information on the Town's capital assets can be found in Note 4 of the notes to the financial statements on page 20 of this report.

### Deb

The Town has total capital leases outstanding of \$5,621 and \$84,476 of total outstanding loans that is backed by the full faith and credit of the Town. The outstanding debt decreased \$103,403 during the current fiscal year. Additional information on the Town's long-term debt can be found in Note 7 of the notes to the financial statements on page 21 of this report.

# REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Lamoine, 606 Douglas Highway, Lamoine, ME 04605.

# (Exhibit I)

# TOWN OF LAMOINE, MAINE STATEMENT OF NET POSITION JUNE 30, 2018

<u>30142 30, 2016</u>		
	Governmental	Component Unit Lamoine School
Assets & Deferred Outflows	<u>Activities</u>	Patrons
Assets & Deferred Outflows  Assets		
Cash and Cash Equivalents	\$131,727	\$7,754
Investments, at Fair Market Value	\$1,806,449	Ψ1,134
Accounts Receivable	\$200,148	
Taxes and Tax Liens Receivable	\$184,221	
School Lunch Inventory, at cost	\$4,493	
Capital Assets	<b>41,173</b>	
Land	\$122,029	
Other Capital Assets, net of Accumulated Depreciation	\$7,533,420	
Total Capital Assets	\$7,655,449	\$0
<u>Total Assets</u>	\$9,982,487	\$7,754
Deferred Outflane of Bearing		
<u>Deferred Outflows of Resources</u> Related to Pensions	<b>#101.144</b>	
Related to Letizions	\$101,144	
Total Deferred Outflows of Resources	\$101,144	\$0
Total Assets & Deferred Outflows	\$10,083,631	\$7,754
Liabilities, Deferred Inflows & Net Position		
<u>Liabilities</u>		
<u>Current Liabilities</u>		
Accounts Payable	\$134,607	
Accrued Salaries & Benefits	\$153,809	
<u>Long-Term Liabilities</u>		
Net Pension Liability	\$79,599	
Compensated Absences	\$13,800	
Loans Payable:		
Payable within 1 year	\$70,138	
Payable in more than 1 year	\$14,338	
Capital Lease Payable:		
Payable within I year	\$1,795	
Payable in more than 1 year	\$3,826	
<u>Total Liabilities</u>	\$471,912	\$0
<u>Deferred Inflows of Resources</u>		
Property Taxes Paid in Advance	\$13,709	
School Lunch Balances Paid in Advance	\$793	
Related to Pensions	\$24,657	
<u>Total Deferred Inflows of Resources</u>	\$39,159	\$0
Net Position		
Net Investment in Capital Assets	PG 575 250	
Restricted	\$7,565,352	
Unrestricted	\$886,511 \$1,120,697	\$7,754
Total Net Position	\$9,572,561	\$7,754
Total Lightities Deferred Inflores & Not Position		<u> </u>
Total Liabilities, Deferred Inflows & Net Position	\$10,083,631	\$7,754

Net (Expense)
Revenue and Changes

		Program	Revenues	in Net Position		
				Primary Government	Component Unit	
<u>Functions/Programs</u>		Charges for	Operating	Governmental	Lamoine School	
Primary Government	Expenses	Services	Grants	Activities	Patrons	
Governmental Activities						
Administration	\$248,180	\$10,744		(\$237,436)		
Protection	\$104,745			(\$104,745)		
Health & Sanitation	\$105,231	\$1,725		(\$103,506)		
Transportation	\$555,563			(\$555,563)		
Education	\$2,216,035			(\$2,216,035)		
Unclassified	\$41,868	\$2,725		(\$39,143)		
Assessments and Debt Service	\$116,887			(\$116,887)		
Total Governmental Activities	\$3,388,509	\$15,194	\$0	(\$3,373,316)	\$0	
Total Primary Government	\$3,388,509	\$15,194	\$0	(\$3,373,316)	\$0	
Component Unit						
School Activities	\$1,626				(\$1,626)	
<u>Total Component Unit</u>	\$1,626	\$0	\$0	\$0	(\$1,626)	
General Revenues; Tax Revenues, Including Homestead Exemption Excise Taxes State Revenue Sharing Investment Earnings Interest and Fees on Delinquent Taxes				\$2,824,869 \$403,584 \$38,460 (\$13,909) \$10,605		
Other Revenues				\$45,932	\$4,123	
<u>Total Revenues</u>			-	\$3,309,542	\$4,123	
Changes in Net Position				(\$63,774)	\$2,497	
Net Position - Beginning			-	\$9,636,335	\$5,257	
Net Position - Ending			=	\$9,572,561	\$7,754	

# TOWN OF LAMOINE, MAINE BALANCE SHEET - GOVERNMENTAL FUNDS JUNE 30, 2018

(Exhibit III)

<u>Assets</u>	General Fund	Permanent Fund	Total Governmental Funds
Cash On Hand and On Deposit Investments, at Fair Value Accounts Receivable	\$131,727 \$1,771,091 \$200,148	\$35,358	\$131,727 \$1,806,449
Property Taxes Due School Lunch Inventory, at cost Due from Other Funds	\$200,148 \$184,221 \$4,493 \$3,499	\$9,882	\$200,148 \$184,221 \$4,493 \$13,381
<u>Total Assets</u>	\$2,295,179	\$45,240	\$2,340,419
<u>Liabilities, Deferred Inflows &amp; Fund Balances</u>		-	
<u>Liabilities;</u>			
Accounts Payable Accrued Salaries	\$134,607		\$134,607
Due to Other Funds	\$153,809	Ф2.400	\$153,809
Due to Other Pullus	\$9,882	\$3,499	\$13,381
<u>Total Liabilities</u>	\$298,298	\$3,499	\$301,796
Deferred Inflows of Resources			
Property Taxes Paid in Advance	\$13,709		\$13,709
School Lunch Balances Paid in Advance	\$793		\$793
Unavailable Property Tax Revenue	\$79,105		\$79,105
Total Deferred Inflows of Resources	\$93,607	\$0	\$93,607
Fund Balance;			
Nonspendable		\$9,677	\$9,677
Restricted	\$862,449	\$31,297	\$893,746
Committed	\$331,287		\$331,287
Assigned Unassigned	\$154,606 \$554,000	\$767	\$155,373
Onassigned	\$554,932		\$554,932
<u>Total Fund Balance</u>	\$1,903,274	\$41,741	\$1,945,015
Total Liabilities, Deferred Inflows & Fund Balance	\$2,295,179	\$45,240	\$2,340,419
<u>Total Fund Balance - Governmental Funds</u> Net position reported for governmental activities in the statement because:	t of net position is different		\$1,945,015
Capital assets used in governmental activities are not financial res reported in the funds	sources and therefore are not		\$7,655,449
Delinquent taxes are recognized as revenue in the period for whice financial statements, but are reported as unavailable revenue (a co			\$7,033, <del>44</del> 9
funds	, 0		\$79,105
Deferred outflows of resources related to pension plans			\$101,144
Deferred inflows of resources related to pension plans			(\$24,657)
Some liabilities, including bonds payable and compensated absen- in the current period and therefore, are not reported in the funds,			
Net Pension Liability	_		(\$79,599)
Compensated Absences			(\$13,800)
Loans/Capital Leases Payable			(\$90,097)
Net Position of Governmental Activities		==	\$9,572,561

# TOWN OF LAMOINE, MAINE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Exhibit IV)

TON THE PASSES FROM BUTTON OF SUIT SUIT SUIT SUIT SUIT SUIT SUIT SUIT	General	Permanent	Total Governmental
Revenues;	Frand	Fund	Funds \$2,797,062
Tax Revenues, Including Homestead Reimbursement Excise Taxes	\$2,797,062		\$403,584
State Revenue Sharing	\$403,584 \$38,460		\$38,460
Investment Earnings (Includes Unrealized Gains / (Losses))	0.20.07.02.0	(\$275)	(\$13,909)
Interest and Fees on Delinquent Toxes	(\$13,634) \$10,605	(3413)	\$10,605
Intergovernmental Revenues	\$7,832		\$7,832
State Retirement and Post-Employment Benefit Contributions	\$99,537		\$99,537
Other Revenues	\$28,219	\$9,882	\$38,101
Total Revenues	\$3,371,665	\$9,607	\$3,381,272
Expenditures (Net of Departmental Revenues);			
Current			
Administration and Planning	\$231,346		\$231,346
Protection	\$68,201		\$68,201
Health & Sanitation	\$103,348		\$103,348
Highways & Bridges	\$134,204		\$134,204
Education	\$2,154,920		\$2,154,920
Unclassified	\$37,191		\$37,191
Assessments	\$115,353		\$115,353
State Retirement and Post-Employment Benefit Contributions	\$99,537		\$99,537
			\$250,308
Capital Outlay	\$250,308 \$114,317		200000000000000000000000000000000000000
Debt Service	The second secon	60	\$114,317
Total Expenditures	\$3,308,726	\$0_	\$3,308,726
Excess Revenues Over Expenditures	\$62,938	\$9,607	\$72,546
Other Financing Sources (Uses)			
Capital Lease Proceeds	\$9,380		\$9,380
Operating Transfers In	\$5,000		\$5,000
Operating Transfers Out		(\$5,000)	(\$5,000)
Excess Revenues and Other Sources			
Over Expenditures and Other Uses	\$77,318	\$4,607	\$81,925
Beginning Fund Balances	\$1,825,956	\$37,134	\$1,863,090
Ending Fund Balances	\$1,903,274	\$41,741	\$1,945,015
Reconciliation to Statement of Activities, changes in Net Position:			
Net Change in Fund Balances - Above	POTENTIAL CONTRACTOR OF THE PARTY OF THE PAR	STERNING TO SEE	\$81,925
Delinquent taxes are recognized as revenue in the period for which levied in the recorded as unavailable revenue (a deferred inflow) in governments! funds	government-wide financial statem	ents, but are	\$27,807
Some expenses reported in the statement of activities do not require the use of co	urrent financial resources and there	fore are not	
reported as expenditures in governmental funds, including:			
Compensated Absences			\$14,717
Pension Plan (Deferred Outflows, Net Pension Liability, Deferred Inflows)			(\$24,724)
Bond proceeds provide current financial resources to Governmental Funds, but i	ssuing debt increases long-term lin	bilities in the	300036000
Government-Wide Statement of Net Position. Repayment of bond principal is			
repayment reduces long-term liabilities in the Government-Wide Statement of		191900000000000000000000000000000000000	
This amount represents long-term debt proceeds	CASA CONTRACTOR		(\$9,380)
This amount represents long-term debt payments			\$112,782
Governmental funds report capital outlays as expenditures, while in the statemen	at of activities, the cost of those ass	ets are allocated	W. 1 11/1 100
over the estimated useful lives as depreciation expense.	The state of the state of	The state of the s	\$250,308
Depreciation expense on capital assets is reported in the Government-Wide State	ement of Activities and Changes in	Net Position	4650,500
but they do not require the use of current financial resources. Therefore, depre			
in Governmental Funds.	cannon expense is not reported in e	жрананина	/8517 2005
			(\$517,209) (\$63,774)
Changes in Net Position of Governmental Activities		1	(303,774)

TOWN OF LAMOINE, MAINE STATEMENT OF FIDUCIARY NET POSITION	(Exhibit V)
JUNE 30, 2018	Student Activity & Principal's Funds
Assets  Cash and Cash Equivalents	\$11,528
Total Assets	\$11,528
<u>Net Position</u> Unrestricted	\$11,528
Total Net Position	\$11,528
The Notes to the Financial Statements are an Integral Part of this Statement.	
TOWN OF LAMOINE, MAINE  STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FOR THE ELECAL YEAR ENDED, HAVE 20, 2019	(Exhibit VI)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018	Student Activity & Principal's Funds
<u>Additions</u> Fundraising, etc.	\$17,523
<u>Deductions</u> Student Activities, etc.	\$16,591
Changes in Net Position	\$932
Beginning Net Position	\$10,596
Ending Net Position	\$11,528

# TOWN OF LAMOINE, MAINE NOTES TO THE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2018

# Note 1 - Summary of Significant Accounting Policies

The financial statements of the Town of Lamoine, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for the governmental accounting and financial reporting principles. The more significant of the Town's accounting principles are described below.

# A. Financial Reporting Entity

The accompanying financial statements present the government of the Town of Lamoine, Maine, which is identified based upon the criteria identified in Governmental Accounting Standards Board (GASB) Statement 14, The Financial Reporting Entity, as amended. The Town is governed under an Administration Assistant/Selectmen form of government. The Town engages in a comprehensive range of municipal services, including administrative services, public safety, health and sanitation, transportation, education and cultural services. The financial statements include all operations of the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

The accompanying financial statements present the government and its component unit, and entity for which the government is considered to be financially accountable. The component unit, although a legally separate entity, is, in substance, part of the government's operations. The School Department's discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

Discretely presented component unit: The Lamoine School Patrons is responsible for acting as a parent/teachers organization for the school and fund raises money for the benefit of the school and its programs. The Lamoine School Patrons fund raising activities are solely for the benefit of the school.

### B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the Town's programs are excluded from the government-wide statements. The effect of material interfund activity has been removed from these statements. Governmental activities are normally are supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and the fiduciary fund. Major individual governmental funds and the fiduciary fund are reported as separate columns in the respective fund financial statements.

For the year ended 6/30/18, the Town has implemented GASB Statement #75, which accounts for the School Department's proportionate share of net other post employment benefit liability for the Maine Public Employees Retirement System.

### D. Measurement Focus, Baxis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the total economic resources measurement focus and the accrual basis of accounting. Revenues and additions are recognized when transactions occur and expenses and deductions are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants are recognized as revenue as soon as all eligibility requirements have been met.

In the Statement of Activities, amounts reported as program revenues include 1) charges to customers or applicants for goods, services, fines and forfeitures, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, are recorded only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports unavailable revenue on its governmental fund financial statements. Unavailable revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unavailable revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for unavailable revenue is removed from the balance sheet and the revenue is recognized.

The Town reports the following major governmental funds:

The general fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Permanent funds are used to account for assets held in perpetuity and therefore cannot be used to support the Town's own programs, but the investment earnings may be used for designated purposes.

The Town also reports the following fiduciary funds:

The Student Activity Fund accounts for the receipt and disbursement of funds from student activity organizations. These organizations exist with the explicit approval of and are subject to revocation by the School Committee.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

# D. Assets, Liabilities, Deferred Inflows/Outflows and Net Position or Fund Equity

# Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of one year or less from the date of acquisition. These investments are not specifically identified with any one fund.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which State of Maine Statutes authorize them to invest in.

Investments are carried at fair value. Income from investments held by the individual funds are recorded in the respective funds as it is earned.

### Accounts Receivable and Payable

All material receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

# Inventories and Prepaid Items

All inventories are valued at cost using the first in/first our (FIFO) method. Inventories of governmental funds are accounted for using the consumption method. Under this method, inventories are recorded as expenditures when used rather than when purchased. Inventory in the School Lunch Program consist of food, supplies and U.S.D.A. Donated Commodities.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The prepayments are charged to expenditures on the governmental fund financial statements over the period of their economic benefit. Amounts of governmental fund inventories are offset by a fund balance reserve account to indicate that they do not represent "available spending resources".

### Capital Assets

Capital assets, which include property, plant, equipment and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased and constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings	50
Infrastructure	30-50
Sewer Lines	40
Equipment	5-10

# Interfund Activity

Interfund receivables and payables arise from interfund activity and are recorded by all funds effected in the period in which transactions are executed.

# Deferred Inflows/Outflows of Resources

In addition to assets and liabilities, the statement of net position and the governmental fund balance sheet will report a separate section for deferred outflows and/or inflows of resources. Deferred outflows of resources represent consumption of net position that applies to a future period(s) and therefore will not be recognized as an expense/expenditure until then. Deferred inflows or resources represent and acquisition of net position that applies to future period(s) and therefore will not be recognized as revenue until that time. The Town has an item that qualifies as deferred outflows of resources and it has three items that qualify as deferred inflows. The deferred outflow and one of the deferred inflows are related to pensions. One of the other deferred inflows is related to prepaid property taxes and the other deferred inflow is related to prepaid lunch balances. These amounts are considered unavailable and will be recognized as an outflow of resources (expenditure) and inflows of resources (revenue) in the period that the amounts become available.

# Pensions

For purposes of measuring net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System (System) and additions to / deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable pursuant to formal commitments or statutory requirements. Investments are reported at fair value. Investment income

is recognized when earned and investment expenses are recorded when incurred.

### Accrued Compensated Absences

In the fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability in the governmental fund that will pay it. Vested or accumulated vacation and sick leave in the government-wide financial statements is recorded as an expense and liability of the fund as the benefits accrued to employees. In accordance GASB Statement No. 16, no liability is recorded for nonvesting accumulated right to receive sick pay benefits.

The Town administrative assistant, by contract, may accumulate 90 days of sick leave at the rate of 12 days per year and may accumulate all unused vacation time at the rate of 15 days per year. Upon termination of employment, the accumulated sick and vacation days will be compensated at the same pay rate in effect when the days were accumulated. An obligation for accrued compensated absences under this contract provision has been recorded on the government-wide financial statements in the past but there was a new contract drawn up with the administrative assistant during the current year and as part of that, the accumulated portion of this contract provision was paid out in part. Therefore, there is no provision for compensated absences in the current year.

Teachers may accumulate 120 days of sick leave at the rate of 15 days per year. Full time employees other than teachers accrue vacation and sick leave in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance. An obligation for compensated absences is recorded in the general fund balance sheet for compensated sick pay for employees eligible for retirement. Under the current contract provisions, teachers who have 25 years of creditable teaching service with at least 10 of those years being at the Lamoine School Department are entitled to thirty days of compensated sick pay at their per diem rate.

# Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources.

### Governmental Fund Balances

The Town has identified June 30, 2018 fund balances on the balance sheet as follows:

	General Fund	Permanent Fund	Total
Nonspendable			
Cemetery Trust Principal		\$9,677	\$9,677
Restricted			
Restoration Fund-Goodwin	\$4,512		\$4,512
Restoration Fund-Gott (Smith BH)	\$5,727		\$5,727
Restoration - MacQuinn	\$1,338		\$1,338
Restoration - Jordan	\$221		\$221
Restoration - Fowler	\$324		\$324
Gravel Escrow-Jordan	\$505		\$505
Education Fund	\$497,937		\$497,937
Special Education Reserve	\$150,000		\$150,000
Secondary Tuition Reserve	\$35,000		\$35,000
Facilities Maintenance Reserve	\$127,884		\$127,884
Sesquicentennial Fund	\$23,638		\$23,638
Heating Assistance Fund	\$15,363		\$15,363
Hodgkin's Trust		\$31,297	\$31,297
Committed			
Code Enforcement Fund	\$58,803		\$58,803
Road Fund	\$55,627		\$55,627
Education Capital Fund	\$9,991		\$9,991
Revaluation Fund	\$108,390		\$108,390
Veteran's Memorial Fund	\$5,368		\$5,368

Capital Improvement Fund	\$52,032		\$52,032
Town Hall Restoration	\$40,492		\$40,492
Land Conservation Fund	\$584		\$584
Assigned			
Flag Program Fund	\$1,372		\$1,372
Transfer Station Capital Fund	\$9,613		\$9,613
Fire Truck Fund	\$1,510		\$1,510
Animal Control Fund	\$3,245		\$3,245
Recreation Fund	\$21,379		\$21,379
Parks & Recreation Fund	\$3,672		\$3,672
Cemetery Care Fund	\$5,993		\$5,993
Cable TV Equipment Fund	\$29,903		\$29,903
Insurance Deductible Fund	\$8,041		\$8,041
Harbor Fund	\$25,838		\$25,838
Conservation Commission Fund	\$2,900		\$2,900
Reserve for Encumbrances	\$41,141		\$41,141
Cemetery Trust Income		\$767	\$767
Unassigned	\$554,932	.57750	\$554,932
Total Fund Balances	\$1,903,274	\$41,741	\$1,945,015

In accordance with GASB Statement 54, the Town classifies governmental fund balances as follows:

Non-spendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as grantors or creditors, or amounts constrained due to constitutional provisions or enabling legislation.

Committed - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the Town through formal action at the highest level of decision making authority and does not lapse at the end of the year.

Assigned - includes fund balance amounts that are intended to be used for specific purposes that are neither considered Restricted or Committed.

Unassigned - includes fund balance amounts that are not considered to be Non-spendable, Restricted, Committed or Assigned.

The Town considers restricted, committed, assigned and unassigned amounts to be spent in that order when expenditures are incurred for which any of those amounts are available.

The Board of Selectmen are authorized to make assignments pursuant to their appointment. Committed fund balances are determined based on the need of town meeting votes.

# Net Position

Net position is required to be classified into three components - net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted - This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulation of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$886,511 of restricted net position, of which enabling legislation restricts \$0.

Unrestricted - This component consists of net position that do not meet the definition of "restricted" or "net investment in capital asset".

# E. Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectman level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

### F. Endowments

In the permanent funds, there are established endowment funds of \$9,677 for the Cemetery Trust Funds. The investment earnings of these funds are used for the specific purposes that the funds were established for and shall be paid out by order of those persons responsible for administering the funds. State law directs that, subject to the intent of a donor expressed in the gift instrument, an institution may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established. The current amount available for expenditure is \$767 from the Cemetery Trust Funds, which is reported as unrestricted net position in the statement of net position. The initial endowment principal is reported as part of the restricted net position in the statement of net position.

### F. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent asset and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

# Note 2 - Deposits and Investments

### Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions authorized by Maine State Statutes. The Town requires that, at the time funds are deposited, there is collateral in place to cover the deposits in excess of the FDIC insurance limits.

State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC).

The financial institution holding the Town's cash accounts is participating in the FDIC Transaction Account Guarantee Program. Under the program, all accounts, including non-interest bearing accounts, are aggregated and are insured up to \$250,000 in total by the FDIC. Any cash deposits, including certificates of deposit, in excess of the \$250,000 FDIC limits are not covered by collateral and thus, custodial credit risk could exist. In order to avoid exceeding the \$250,000 FDIC limits, the Town deposits excess funds into an investment account, which invests funds in certificates of deposit and other fixed income securities.

At year end, the carrying value of the Town's deposits was \$151,008 and the bank balance was \$228,655. The Town has no uninsured and uncollateralized deposits as of June 30, 2018.

### Investments

Investments are separated into short-term and long-term categories. Within the investment account, the short-term investments are held in a brokerage account containing a money market fund and certificates of deposit. The long-term investments are held invested in certificates of deposit and bond funds. All short-term and long-term investments are recorded based on level 1 inputs and measure on a recurring basis.

Short-term investments	
Money Market Fund	ď
Certificates of Depo	osit
Total short-term	investments

\$191,156
\$47,824
\$238,979

Long-term investments		
Certificates of deposit and	bond	funds
Total long-term investr	ents	

\$	1	,567,4	69
S	ī	567.4	69

The investments are managed by a broker to maximize long-term gain while minimizing volatility. These investments are maintained as a funding source for the reserve funds within the Town. Of the total \$1,806,449 held in this investment account, \$1,771,091 represents general fund reserves and \$35,358 represents permanent fund reserves.

### Investment returns were as follows:

MATERIAL CONTROL OF THE CONTROL OF T	General Fund	Permanent Fund	Total
Investment income (loss)	(\$13,634)	(\$275)	(\$13,909)

### Return Objectives

In support of the mission of the Town, the investment assets are to be invested to provide sufficient growth in the form of total return from dividends, income, earnings and price appreciation to meet the Town's requirements and to maintain a balance within the investment account for growth and earnings to fund the reserve funds within the Town.

# Risk Parameters

To meet the stated objectives, the entirety of the Town's portfolio is dedicated to an equity position in order to produce longterm appreciation of principal. The allocation of holdings should reasonably attempt to reduce overall portfolio volatility.

# Fair Value

Certain assets are recorded at fair value to provide additional insight into the Town's financial position. These certain assets are measured on a recurring basis. Assets are grouped in three levels, based on the markets in which the assets are traded and the reliability of the assumptions used to determine value. A brief description of each follows:

Level 1 - Valuation is based on quoted prices for identical instruments in active markets

Level 2 - Valuation is based on quoted prices for similar instruments or on prices determined from inactive markets or on model-based techniques

Level 3 - Valuation is generated from model-based techniques that use at least one significant assumption not observable in the market.

Fair values of assets at June 30, 2018 measured on a recurring basis are as follows:

	2018 Fair Value
Quoted prices in active markets (Level 1)	
Certificates of Deposit and Bond Funds	\$1,615,293
Total certificates of deposit and bond funds	\$1,615,293
Model-based techniques not observable in the market (Level 3)	
Money Market Fund	\$191,156
Total money market fund	\$191,156

# Note 3 - Property Taxes

Property taxes were assessed on April 1, 2017 and committed on July 18, 2017. Interest of 7.0% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid eight to twelve months after the commitment date. Tax liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year-end are recorded as revenue. Accordingly, \$79,105 of the property taxes receivable have been classified as unavailable property tax revenue on the general fund balance sheet.

# Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities;				
Capital assets not being depreciated				
Land	\$122,029	\$10,000		\$132,029
Capital assets being depreciated				
Buildings / Improvements	\$2,570,978	\$19,097		\$2,590,075
Equipment	\$1,205,917	\$23,837		\$1,229,754
Infrastructure	\$18,121,279	\$197,374		\$18,318,653
Total capital assets being depreciated	\$21,898,175	\$240,308	\$0	\$22,138,483
Less accumulated depreciation for				
Buildings	\$1,068,275	\$55,607		\$1,123,883
Equipment	\$683,247	\$44,044		\$727,291
Infrastructure	\$12,346,330	\$417,558		\$12,763,889
Total accumulated depreciation	\$14,097,853	\$517,209	\$0	\$14,615,062
Net capital assets being depreciated	\$7,800,322	(\$276,901)	\$0	\$7,523,420
Governmental Activities, Capital Assets, net	\$7,922,350	(\$266,901)	\$0	\$7,655,449
Depreciation expense was charged to functions/	programs of the primary	government as follow	s;	
Governmental Activities		***************************************		
Administration				\$6,090
Protection				\$36,544
Health & Sanitation				\$158
Education				\$51,107
Unclassified				\$1,951
Highways, including depreciation of general	infrastructure assets			\$421,358
Total Depreciation Expense - Governmental Activities				\$517,209

# Note 5 - Interfund Activity

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental Fund financial statements classified as Due from Other Funds. At June 30, 2018, the offsetting receivable and payable balances were \$13,381. The balances represent amounts due to the general fund from the cemetery care and amounts due to the Hodgkin's Trust from the general fund. These amounts are expected to be repaid when the funds are needed. The change during the current year represents cemetery maintenance costs paid by the general fund on behalf of the cemetery trust and amounts received from the Hodgkin's Trust to fund the current year budget.

# Note 6 - Obligation Under Contracted Services

An obligation for July 2018 and August 2018 salaries for school employees under September 2017 through August 2018 contracts is being recorded on the general fund balance sheet. This obligation, along with the obligation for compensated absences, represents GAAP reporting for the Town.

#### Note 7 - Long-Term Debt

The following is a summary of long-term debt transactions of the Town of Lamoine, Maine for the fiscal year ended June 30, 2018:

Long-Term Debt payable at July 1,		\$193,500
	Long-Term Debt Issued	\$9,380
	Long-Term Debt Retired	(\$112,782)
Long-Term Debt payable at June 30,		\$90,097

General Obligation bonds and notes are direct obligations and pledge the full faith and credit of the Town of Lamoine, Maine.

Outstanding bonds at June 30, 2018 are as follows:

In June 2013, the Town issued bonds for a fire truck purchase with The First, N.A. The bonds were authorized by the Town for \$196,000. The entire amount was borrowed during the fiscal year. The bonds are to be repaid over a 5 year period with yearly principal payments of \$39,200 plus interest at the rate of 1.92%. The principal balance outstanding at June 30, 2018 is \$0.

In June 2007, the Lamoine School Department entered into a revolving loan general obligation band with Maine Municipal Bond Bank for the purpose of performing school renovations. The total debt is for \$652,300. As part of the revolving loan fund, 30% of the debt is forgiven at issuance, therefore \$195.690 of the debt was forgiven. The remaining \$456,610 is payable in ten annual payments of \$45,661 with interest at 0%. The balance at June 30, 2018 is \$45,661.

In November 2008, the Lamoine School Department entered into an additional revolving loan general obligation bond with Maine Municipal Bond Bank for the purpose of performing school renovations. The total debt is for \$273,700. As part of the revolving loan fund, 30% of the debt is forgiven at issuance, therefore \$82.110 of the debt was forgiven. The remaining \$191,590 is payable in ten annual payments of \$19,159 with interest at 0%. In 2013, the Maine Municipal Bond Bank informed RSU #24, the holder of the debt at that point, that an additional \$60,095 of the debt was being forgiven, therefore, the remaining 6 annual payments were reduced to \$9,143 with interest at 0%. The balance at June 30, 2018 is \$9,143.

In May 2015, the Town issued a loan for the purchase of a rescue watercraft with The First, N.A.. The loan was authorized by the Town for \$75,000. The loan is to be repaid over a 5 year period with monthly installments of \$1,316.78, including interest at the rate of 2.04%. The principal balance outstanding at June 30, 2018 is \$29,672.

In June 2016, the School Department entered into a financing agreement with U.S. Bank for the purpose of upgrading photocopiers. The debt is for five years with interest at 4.241%. The annual payment for the lease is \$2,038, including interest. The balance at June 30, 2018 was \$5,621. This lease is accounted for as a capital lease.

Annual debt service requirements to maturity of the general obligation bonds including estimated interest are as follows:

Principal	Interest	Total
\$71,933	\$470	\$72,403
\$16,211	\$314	\$16,525
\$1,954	\$84	\$2,038
\$90,097	\$869	\$90,966
	\$71,933 \$16,211 \$1,954	\$71,933 \$470 \$16,211 \$314 \$1,954 \$84

#### Note 8 - Defined Benefit Employee Pension Plan

#### A. Plan Description

Qualifying personnel of the Department participate in the Maine Public Employees Retirement System (System) State Employee and Teacher (SET) Plan. The plan is a multiple-employer, cost-sharing pension plan with a special funding situation. The State of Maine is the non-employer contributing entity in that the State pays the initial unfunded actuarial liability on behalf of teachers, while school systems contribute the normal cost, calculated actuarially, for their teacher members.

#### B. Pension Benefits

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit for State employees and teachers. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age for State employees and teachers is age 60, 62 or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual interest credited to members' accounts is set by the System's Board of Trustees.

#### C. Member and Employer Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined through actuarial valuations. For the year ended June 30, 2018, the member contribution rate was 7.65% and the employer contribution rate was 3.97% of applicable member compensation. The employer is also responsible for contributing 11.68% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 11.08% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2018 and the previous two years are as follows:

For the year ended June 30,	Employee Contributions	Employer Contributions	State of Maine Contributions	Applicable Member Compensation
2018	\$69,584	\$39,855	\$97,231	\$909,595
2017	\$72,053	\$38,709	\$87,680	\$941,863
2016	\$63,725	\$32,667	\$94,177	\$833,011

#### D. Revenue Recognition

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recorded when incurred. For the teacher group, total employer and non-employer contributions were the basis for the allocation, adjusted to remove the normal cost contributions paid by local school systems on behalf of their employees. This leaves contributions toward the net pension liability of the Plan as the basis of allocation. This method of allocation properly distributes the collective net pension liability between the State of Maine as the non-employer contributing entity and those School Systems contributing towards the net pension liability of the Plan using grant funding.

## E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the School Department reported a net pension liability of \$79,599. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The School Department's proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At June 30, 2018, the School Department's proportion was .0045%, which was an increase of 0.0027% from its proportion measured at June 30, 2017.

For the fiscal year ended June 30, 2018, the School Department recognized pension expense of \$64,583. At June 30, 2018, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the

following sources:		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$3,348	50
Changes in Assumptions	SO	\$1,243
Net Difference between projected between projected and actual earnings on pension plan investments	\$22,208	\$23,377
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$35,733	\$37
Employer contributions made subsequent to measurement date	\$39,855	\$0
	\$101,144	\$24,657

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,	
2018	\$56,696
2019	\$23,519
2020	\$532
2021	(\$4,261)

#### F. Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.875%, net of administrative and pension plan investment expense
Cost of Living Benefit Increases	

For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Tables for males and females.

The actuarial assumptions used in the June 30, 2017 valuation were based on the Entry Age Normal actuarial funding method. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2017 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Public Equities	30%	6.0%
U.S. Government	8%	2.3%
Private Equity	15%	7.6%
Real Assets:		
Real Estate	10%	5.2%
Infrastructure	10%	5.3%
Natural Resources	5%	5.0%
Traditional Credit	8%	3.0%
Alternative Credit	5%	4.2%
Diversifiers	10%	5.9%
	100%	

#### G. Discount Rate

The discount rate used to measure the total pension liability was 6.875%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

#### H. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the School Department's proportionate share of the net pension liability calculated using the discount rate of 6.875%, as well as what the School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.875%) or 1 percentage point higher (7.875%) than the current rate:

	1% Decrease	Current Discount	1% Increase
	(5.875%)	Rate (6.875%)	(7.875%)
Proportionate Share of the Net Pension Liability	\$139,673	\$79,599	\$30,000

#### I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2017 Comprehensive Annual Financial Report available online at www.mainepers.org or by contacting the System at (207) 512-3100.

#### Note 9 - Other Post Employment Benefits

#### A. Plan Description

Qualifying personnel of the Department participate in the Group Life Insurance Plan for Retired State Employees and Teachers as provided by the Maine Public Employees Retirement System (SET Plan). The plan is a multiple-employer, cost sharing plan with a special funding situation. As of June 30, 2017 there were 220 employers, including the State of Maine participating in the plan. The State of Maine is also a non-employer contributing entity in that the State pays contributions for retired public school teachers in the Plan.

The Group Life Insurance Plan for Retired Participating Local District (PLD) (PLD Consolidated Plan) employees is a multipleemployer cost sharing plan. As of June 30, 2017, there were 138 employers participating in the plan.

#### B. Benefits

The Group Life Insurance Plans (the Plans) provide basis group life insurance benefits, during retirement to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10 year participation requirement does not apply to recipients of disability retirement benefits). The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then subsequently reduced at a rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

#### C. Funding Policy

Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for basic life insurance for retired teachers are paid by the State as the total dollar amount of each year's annual required contribution. PLD employers are required to remit monthly a premium of \$0.46 per \$1,000 of coverage for covered active employees, a portion of which is to provide a level of coverage in retirement. PLD employers with retired PLD employees continue to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment retired period.

#### D. Actuarial Methods and Assumptions

The collective total OPEB liability for the plans was determined by an actuarial valuation as of June 30, 2017, using the following methods and assumptions, applied to all periods included in the measurement:

#### Actuarial Cost Method

Projections of benefits for financial reporting purposes are based on the provisions of the Plans in effect at the time of each valuation and the historical pattern of sharing of premium costs between the employer and plan members. Actuarial methods and assumptions include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of the assets, consistent with the long-term perspective of the funding methodologies. Costs are developed using the individual entry age normal cost method based on a level percentage of payroll. Experience gains and losses, i.e., actual decreases or increases in the liabilities and/or in assets which differ from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset Valuation Method

Investments are reported at fair value.

Significant Actuarial Assumptions

Inflation 2.75%

Salary Increases 2.75% - 14.50% at selected years of service

Investment Rate of Return 6.875%, net of administrative and pension

Participation Rates for Future Retirees plan investment expense 100% of those currently enrolled

Conversion Charges Apply to the cost of active group life insurance, not retiree group life insurance

Form of Benefit Payment Lump Sum

For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Tables for males and females.

#### E. On-Behalf Payments

As mentioned in Section A. above, contributions are made by the System for participating retired teachers. The summary below provides the School Department's allocation of these contributions as well as the proportionate share of the Net OPEB liability. The Net OPEB Liability is not recorded on the School Department financial statements since it is a liability of the State of Maine and not a liability of the School Department.

		Allocation of:	
	On-Beholf	Benefits	Net OPEB
	Payments	Expense	Liability
17	\$2,306	\$2,831	\$25,443

#### Note 10 - Municipal Solid Waste Landfill Closure and Postclosure Care Cost

State and Federal laws and regulations require the Town to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site after closure. The Town of Lamoine, Maine has completed the closure of it's municipal landfill. The Town will fund any future postclosure monitoring costs on an as needed basis through town meeting appropriations.

#### Note 11 - Restricted Net Position

The Town reports restricted net position totaling \$886,511 on its statements of net position. This restricted net position represents the nonspendable and restricted fund balances detailed in the Governmental Fund Balances note above.

#### Note 12 - Commitments and Contingencies

201

The School Department participates in a number of federal and state assisted grant programs. These programs are subject to financial and compliance audits. The amount of expenditures, if any, which may be disallowed by the granting agencies is not determinable at this time, however, the School Department does not believe such amounts would be significant.

#### Note 13 - Risk Management

The Town of Lamoine, Maine participates in Public Entity Risk Pools for the purposes of Workers Compensation, Property and Liability Insurance and Unemployment Compensation. The Public Entity Risk Pool is administered by the Maine Municipal Association. The Public Entity Risk Pools were established for the purposes of lowering costs for members and for developing specific programs to control losses. Members pay annual premiums to the Maine Municipal Association for the participation in the respective programs.

The Town is exposed to various risks of loss related to torts, theft of, damage, or destruction of assets, errors or omissions, and natural disasters for which it carries commercial and municipal insurance. Based on the coverage provided by this insurance, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2018.

#### Note 14 - Pending Litigation

According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town of Lamoine, Maine through the date of the audit report.

# TOWN OF LAMOINE, MAINE REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF REVENUES AND EXPENDITURES BUDGET AND ACTUAL - GENERAL FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Exhibit VII)

Tax Revenues		Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Excise Taxes   \$308,500   \$308,500   \$403,584   \$95,084     State Revenue Sharing   \$37,631   \$37,631   \$38,460   \$830     Investment Earnings (Includes Unrealized Losses)   \$10,000   \$10,000   \$13,634   \$(\$23,634)     Interest and Fees on Delinquent Taxes   \$10,000   \$10,000   \$10,605   \$605     Intergovernmental Revenues   \$3,430   \$3,430   \$7,832   \$4,402     Other Revenues   \$23,250   \$23,250   \$28,219   \$4,969     Total Revenues   \$3,218,153   \$3,218,153   \$3,272,127   \$53,974      Expenditures (Net of Departmental Revenues):     Administration and Planning   \$249,940   \$249,940   \$231,346   \$18,594     Protection   \$85,018   \$85,018   \$68,201   \$16,817     Health & Sanitation   \$119,650   \$119,650   \$103,348   \$16,302     Highways & Bridges   \$226,900   \$226,900   \$331,578   \$(\$104,678)     Education   \$2,397,063   \$2,397,063   \$2,241,959   \$155,103     Unclassified   \$54,665   \$54,665   \$61,649   \$(\$56,984)     Assessments & Debt Service   \$187,167   \$187,167   \$171,107   \$16,061     Total Expenditures   \$3,320,403   \$3,320,403   \$3,209,189   \$111,214     Excess Revenues Over Expenditures   \$5,000   \$5,000   \$5,000   \$50     Excess Revenues and Other Sources   \$9,7250   \$97,250   \$77,318   \$174,568     Beginning Fund Balances   \$1,825,956   \$1,825,956   \$51,825,956   \$0.	The state of the s	Vectorial Sandra		25 05 00	
State Revenue Sharing			100 CONTRACTOR (100 CONTRACTOR	**************************************	7750707070
Investment Earnings (Includes Unrealized Losses)   \$10,000   \$10,000   \$13,634)   \$(\$23,634)     Interest and Fees on Delinquent Taxes   \$10,000   \$10,000   \$10,605   \$605     Interpovernmental Revenues   \$3,430   \$3,430   \$7,832   \$4,402     Other Revenues   \$23,250   \$23,250   \$28,219   \$4,969     Total Revenues   \$3,218,153   \$3,218,153   \$3,272,127   \$53,974     Expenditures (Net of Departmental Revenues):     Administration and Planning   \$249,940   \$249,940   \$231,346   \$18,594     Protection   \$85,018   \$85,018   \$68,201   \$16,817     Health & Sanitation   \$119,650   \$119,650   \$103,348   \$16,302     Highways & Bridges   \$226,900   \$226,900   \$331,578   \$(\$104,678)     Education   \$2,397,063   \$2,297,063   \$2,241,959   \$155,103     Unclassified   \$54,665   \$54,665   \$61,649   \$(\$6,984)     Assessments & Debt Service   \$187,167   \$187,167   \$171,107   \$16,061     Total Expenditures   \$3,320,403   \$3,320,403   \$3,209,189   \$111,214     Excess Revenues Over Expenditures   \$0				Design State of the last of th	
Interest and Fees on Delinquent Taxes				A STATE OF THE STA	
Intergovernmental Revenues		0.0000000000000000000000000000000000000		Control of the Contro	A CONTRACTOR OF THE PROPERTY O
Other Revenues         \$23,250         \$23,250         \$28,219         \$4,969           Total Revenues         \$3,218,153         \$3,218,153         \$3,272,127         \$53,974           Expenditures (Net of Departmental Revenues):         Administration and Planning         \$249,940         \$249,940         \$231,346         \$18,594           Protection         \$85,018         \$85,018         \$68,201         \$16,817           Health & Sanitation         \$119,650         \$119,650         \$103,348         \$16,302           Highways & Bridges         \$226,900         \$226,900         \$331,578         \$3104,678           Education         \$2,397,063         \$2,397,063         \$2,241,959         \$155,103           Unclassified         \$54,665         \$54,665         \$54,665         \$665         \$61,649         \$66,984           Assessments & Debt Service         \$187,167         \$187,167         \$171,107         \$16,061           Total Expenditures         \$3,320,403         \$3,320,403         \$3,209,189         \$111,214           Excess Revenues Over Expenditures         \$0         \$0         \$9,380         \$9,380           Operating Transfers In         \$5,000         \$5,000         \$5,000         \$0           Excess Revenues and Other		ATT (COLD 10.1)			
Expenditures (Net of Departmental Revenues):   Administration and Planning   \$249,940   \$249,940   \$231,346   \$18,594     Protection   \$85,018   \$85,018   \$68,201   \$16,817     Health & Sanitation   \$119,650   \$119,650   \$103,348   \$16,302     Highways & Bridges   \$226,900   \$226,900   \$331,578   \$104,678     Education   \$2,397,063   \$2,241,959   \$155,103     Unclassified   \$54,665   \$54,665   \$61,649   \$(56,984 )   Assessments & Debt Service   \$187,167   \$117,107   \$16,061     Total Expenditures   \$3,320,403   \$3,320,403   \$3,209,189   \$111,214     Excess Revenues Over Expenditures   \$102,250   \$102,250   \$62,938   \$165,188     Other Financing Sources (Uses)   \$0   \$9,380   \$9,380     Operating Transfers In   \$5,000   \$5,000   \$5,000   \$0     Excess Revenues and Other Sources   \$0   \$97,250   \$77,318   \$174,568     Beginning Fund Balances   \$1,825,956   \$1,825,956   \$1,825,956   \$0					
Expenditures (Net of Departmental Revenues);   Administration and Planning   \$249,940   \$249,940   \$231,346   \$18,594   Protection   \$85,018   \$85,018   \$68,201   \$16,817   Health & Sanitation   \$119,650   \$119,650   \$103,348   \$16,302   Highways & Bridges   \$226,900   \$226,900   \$331,578   \$(3104,678)   \$19,650   \$103,348   \$16,302   \$19,650   \$226,900   \$331,578   \$(3104,678)   \$19,650   \$226,900   \$331,578   \$(3104,678)   \$100,4678   \$100,46	- Aller Control			THE RESERVE OF THE PERSON NAMED IN COLUMN TWO	
Administration and Planning         \$249,940         \$249,940         \$231,346         \$18,594           Protection         \$85,018         \$85,018         \$68,201         \$16,817           Health & Sanitation         \$119,650         \$119,650         \$103,348         \$16,302           Highways & Bridges         \$226,900         \$226,900         \$331,578         (\$104,678)           Education         \$2,397,063         \$2,397,063         \$22,241,959         \$155,103           Unclassified         \$54,665         \$54,665         \$61,649         (\$6,984)           Assessments & Debt Service         \$187,167         \$187,167         \$171,107         \$16,061           Total Expenditures         \$3,320,403         \$3,320,403         \$3,209,189         \$111,214           Excess Revenues Over Expenditures         \$(\$102,250)         \$62,938         \$165,188           Other Financing Sources (Uses)         \$0         \$0         \$9,380         \$9,380           Operating Transfers In         \$5,000         \$5,000         \$5,000         \$5,000         \$0           Excess Revenues and Other Sources         \$0         \$0         \$97,250         \$77,318         \$174,568           Beginning Fund Balances         \$1,825,956         \$1,825,956	Total Revenues	\$3,218,153	\$3,218,153	\$3,272,127	\$53,974
Protection	Expenditures (Net of Departmental Revenues);				
Health & Sanitation	Administration and Planning	\$249,940	\$249,940	\$231,346	\$18,594
Highways & Bridges	Protection	\$85,018	\$85,018	\$68,201	\$16,817
Education   \$2,397,063   \$2,397,063   \$2,241,959   \$155,103   \$100   \$	Health & Sanitation	\$119,650	\$119,650	\$103,348	\$16,302
Unclassified         \$54,665         \$54,665         \$61,649         (\$6,984)           Assessments & Debt Service         \$187,167         \$187,167         \$171,107         \$16,061           Total Expenditures         \$3,320,403         \$3,320,403         \$3,209,189         \$111,214           Excess Revenues Over Expenditures         (\$102,250)         (\$102,250)         \$62,938         \$165,188           Other Financing Sources (Uses)         \$0         \$0         \$9,380         \$9,380           Operating Transfers In         \$5,000         \$5,000         \$5,000         \$0           Excess Revenues and Other Sources         (\$97,250)         (\$97,250)         \$77,318         \$174,568           Beginning Fund Balances         \$1,825,956         \$1,825,956         \$1,825,956         \$0	Highways & Bridges	\$226,900	\$226,900	\$331,578	(\$104,678)
Assessments & Debt Service   \$187,167   \$187,167   \$171,107   \$16,061     Total Expenditures   \$3,320,403   \$3,320,403   \$3,209,189   \$111,214     Excess Revenues Over Expenditures   \$(\$102,250)   \$(\$102,250)   \$62,938   \$165,188     Other Financing Sources (Uses)   \$0	Education	\$2,397,063	\$2,397,063	\$2,241,959	\$155,103
Total Expenditures         \$3,320,403         \$3,20,403         \$3,209,189         \$111,214           Excess Revenues Over Expenditures         (\$102,250)         (\$102,250)         \$62,938         \$165,188           Other Financing Sources (Uses)         \$0         \$0         \$9,380         \$9,380           Capital Lease Proceeds         \$0         \$5,000         \$5,000         \$9,380           Operating Transfers In         \$5,000         \$5,000         \$5,000         \$0           Excess Revenues and Other Sources         (\$97,250)         (\$97,250)         \$77,318         \$174,568           Beginning Fund Balances         \$1,825,956         \$1,825,956         \$1,825,956         \$0	Unclassified	\$54,665	\$54,665	\$61,649	(\$6,984)
Excess Revenues Over Expenditures         (\$102,250)         (\$102,250)         \$62,938         \$165,188           Other Financing Sources (Uses)         \$0         \$0         \$9,380         \$9,380           Capital Lease Proceeds         \$0         \$0         \$9,380         \$9,380           Operating Transfers In         \$5,000         \$5,000         \$5,000         \$0           Excess Revenues and Other Sources         (\$97,250)         (\$97,250)         \$77,318         \$174,568           Beginning Fund Balances         \$1,825,956         \$1,825,956         \$1,825,956         \$0	Assessments & Debt Service	\$187,167	\$187,167	\$171,107	\$16,061
Other Financing Sources (Uses)         \$0         \$0         \$9,380         \$9,380           Capital Lease Proceeds         \$5,000         \$5,000         \$5,000         \$9,380           Operating Transfers In         \$5,000         \$5,000         \$5,000         \$0           Excess Revenues and Other Sources         (\$97,250)         \$77,318         \$174,568           Beginning Fund Balances         \$1,825,956         \$1,825,956         \$1,825,956         \$0	Total Expenditures	\$3,320,403	\$3,320,403	\$3,209,189	\$111,214
Capital Lease Proceeds         \$0         \$0         \$9,380         \$9,380           Operating Transfers In         \$5,000         \$5,000         \$5,000         \$0           Excess Revenues and Other Sources         Over Expenditures and Other Uses         (\$97,250)         \$77,318         \$174,568           Beginning Fund Balances         \$1,825,956         \$1,825,956         \$1,825,956         \$0	Excess Revenues Over Expenditures	(\$102,250)	(\$102,250)	\$62,938	\$165,188
Operating Transfers In         \$5,000         \$5,000         \$5,000         \$0           Excess Revenues and Other Sources         Over Expenditures and Other Uses         (\$97,250)         (\$97,250)         \$77,318         \$174,568           Beginning Fund Balances         \$1,825,956         \$1,825,956         \$1,825,956         \$0	Other Financing Sources (Uses)				
Excess Revenues and Other Sources         (\$97,250)         \$77,318         \$174,568           Beginning Fund Balances         \$1,825,956         \$1,825,956         \$1,825,956         \$0	Capital Lease Proceeds	\$0	02	\$9,380	
Over Expenditures and Other Uses         (\$97,250)         (\$97,250)         \$77,318         \$174,568           Beginning Fund Balances         \$1,825,956         \$1,825,956         \$1,825,956         \$0	Operating Transfers In	\$5,000	\$5,000	\$5,000	\$0
Beginning Fund Balances \$1,825,956 \$1,825,956 \$1,825,956 \$0	Excess Revenues and Other Sources				
	Over Expenditures and Other Uses	(\$97,250)	(\$97,250)	\$77,318	\$174,568
Ending Fund Balances \$1,728,706 \$1,728,706 \$1,903,274 \$174,568	Beginning Fund Balances	\$1,825,956	\$1,825,956	\$1,825,956	\$0
	Ending Fund Balances	\$1,728,706	\$1,728,706	\$1,903,274	\$174,568

## TOWN OF LAMOINE, MAINE REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Exhibit VIII)

Last 10 Fiscal Years	For the Fiscal Year Ended June 30,				
	<u>2018</u> <u>2017</u> <u>2016</u> <u>20</u>				
Proportion of Net Pension Liability	0.0045%	0.0018%	0.0018%	0.0000%	
Proportionate Share of the Net Pension Liability (Asset)	\$79,599	\$31,429	\$24,127	\$0	
Covered Employee Payroll	\$909,595	\$941,863	\$833,011	\$570,379	
Proportionate Share of the Net Pension Liability (Asset) as a % Of Its Covered Employee Payroll	8.751%	3.337%	2.896%	0.000%	
Plan Total Pension Liability	\$13,484,886,512	\$13,069,954,948	\$12,616,287,054	\$12,320,158,783	
Plan Fiduciary Net Position	\$10,893,291,864	\$9,960,335,390	\$10,242,097,022	\$10,337,615,927	
Plan Net Pension Liability	\$2,591,594,648	\$3,109,619,558	\$2,374,190,032	\$1,982,542,856	
Plan Fiduciary Net Position as a % Of the Total Pension Liability	80.781%	76.208%	81.182%	83.908%	
Plan Covered Employee Payroll	\$1,860,230,663	\$1,816,435,084	\$1,699,160,889	\$1,676,857,294	
Plan Net Pension Liability as a % Of the Covered Employee Payroll	139.316%	171.194%	139.727%	118.230%	

<sup>\*</sup> Amounts presented for each fiscal year were determined as of June 30 of the previous year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available

TOWN OF LAMOINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Exhibit LX)

Last 10 Fiscal Years	For the Fiscal Year Ended June 30,			
	2018	2017	2016	2015
Contractually required contribution	\$39,855	\$38,709	\$32,667	\$17,980
Actual Contribution	(\$39,855)	(\$38,709)	(\$32,667)	(\$17,980)
Contribution Deficiency	\$0	\$0	\$0	\$0
Covered Employee Payroll	\$909,595	\$941,863	\$833,011	\$570,379
Contributions as a % of Covered Employee Payroll	4.382%	4.110%	3.922%	3.152%

<sup>\*</sup> Amounts presented for each fiscal year were determined as of June 30 of the previous year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available

TOWN OF LAMOINE, MAINE
NOTES TO HISTORICAL PENSION INFORMATION
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

#### Note 1 - Actuarial Methods and Assumptions

The information in the historical pension information was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation date, June 30, 2017, is as follows:

#### A. Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost rate for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

#### B. Asset Valuation Method

An actuarial value of assets is used for determining employer contributions. The use of an actuarial value of assets for this purpose helps mitigate volatility in contribution rates that might otherwise occur due to fluctuations in market conditions. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

#### C. Amortization

The net pension liability is amortized on a level percentage of payroll over the amortization period then in effect in statutory and constitutional requirements. The statutory and constitutional requirements include an amendment to the Maine Constitution approved in November 1995 that requires the State of Maine to fund the unfunded actuarial liability existing on June 30, 1996, over a period not to exceed 31 years beginning on July 1, 1997, and not later than June 30, 2028. The amendment prohibits the creation of new unfunded liabilities in the Plan except those arising from experience losses, which must be funded over a period of not more than ten years. In addition, the amendment requires the use of actuarially sound current cost accounting, reinforcing existing statutory requirements.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2017 are as follows:

Inflation

2.75%

Salary Increases

2.75% - 14.50% at selected years of service

Investment Rate of Return

6.875%, net of administrative and pension plan investment expense

2.20%

Cost of Living Benefit Increases

For members, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females. The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 to June 30, 2015. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. There were no changes in assumptions for the fiscal year ended June 30, 2017.

TOWN OF LAMOINE, MAINE SCHEDULE OF DEPARTMENTAL OPERATIONS (I	NON CONTINUING ACCOU	a mean	(Exhibit A-I)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018	NON-CONTINUING ACCOU	NIS)	
Department	Appropriations	Expenditures	Variance Favorable (Unfavorable)
Administration:			
General Government	\$222,040	\$218,896	\$3,144
Protection;	\$222,040	\$218,896	\$3,144
Public Safety	\$85,018	\$77,344	\$7,674
H-bl 6 C	\$85,018	\$77,344	\$7,674
Health & Sanitation; Solid Waste	6110.155	414245	12020100
Dump Closing	\$118,150 \$0	\$108,016 \$5,295	\$10,134 (\$5,295
	\$118,150	\$113,311	\$4,839
Unclassified;			- 1,100
Appeals & Charities Library Contract	\$10,998	\$10,998	\$0
Shellfish Program	\$8,397	\$8,397	\$0
theman rogani	\$3,000 \$22,395	\$3,000 \$22,395	\$0 \$0
Assessments and Debt Service;	9669373	344,393	30
County Tax	\$115,353	\$115,353	so
Fire Truck Debt	\$39,953	\$39,951	\$2
Rescue Watercraft Debt	\$15,804	\$15,804	\$0
Overlay	\$16,058	\$0	\$16,058
TOTALS	\$187,167 \$634,770	\$171,107 \$603,053	\$16,061 \$31,717
TOWN OF LAMOINE, MAINE			
SCHEDULE OF CHANGES IN UNASSIGNED FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2018	<u>BALANCE</u>		(Exhibit A-2)
Beginning Unassigned Fund Balance			\$571,582
Additions;			
Lapsed Accounts Excise Taxes (Net of Appropriation)		\$31,717	
Delinquent Tax Interest (Net of Appropriation)		\$95,084	
Investment Earnings (Net of Appropriation)		\$605 \$9,101	
State Revenues (Net of Appropriation)		\$5,231	
Other Revenues (Net of Appropriation)		\$4,969	
Total Additions			\$146,707
Reductions;			
Appropriations from Unassigned Fund Balance		\$97,250	
Decrease in Fair Market Value of Investments		\$37,826	
Lease Income (Net of Appropriation) Abatements Granted		\$27,807 \$473	
Total Reductions	<del></del>		\$163,357
Ending Unassigned Fund Balance			
			\$554,932

### TOWN OF LAMOINE, MAINE SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Exhibit A-3)

<u>Taxable Valuation;</u> Land and Buildings Personal Property	\$257,579,100 \$2,423,900	
<u>Total Taxable Valuation</u>		\$260,003,000
Rate per \$1 Valuation		\$0.0107
Tax Commitment		\$2,782,032
Collections and Adjustments;		
Cash Collections Abatements on Commitment	\$2,633,236 \$473	
Total Collections and Adjustments		\$2,633,709
<u>Uncollected Tayes June 30, 2018</u>	=	\$148,323

TOWN OF LAMOINE, MAINE SCHEDULE OF RESERVES FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Balance 7/1/2017	Investment Earnings (Net of Frees)	Appropriated to Reserves	Reverses	Total Available	Appropriated	Evenenditures	Ralance
Code Enforcement	664 433	6513	000					0.000000
Revaluation	£107,734	4513	002,416	\$10,744	\$84,889	\$12,500	\$13,586	\$58,803
Flag Program	256 13	00110	90	20	\$108,390	30	20	\$108,390
Town Hall Restoration	600,000	200	3300	OS.	\$1,756	20	\$384	\$1,372
Indiana Dadocida	140,026	2440	\$20,000	0%	\$40,542	20	155	\$40.492
ALIBERT AND	5/,234	282	\$700	05	\$8,041	80	05	ER 041
B. I.D. C. C.	\$190,269	\$2,206	\$40,400	\$10,744	\$243,619	\$12.500	\$14.021	\$217.00g
CARINE SOURCE	(CONTRACT)							100111000
FIRE TRUCK	\$1,494	\$16	80	80	\$1,510	300	OS	£1 510
6 4 2 5 5 5	\$1,494	918	80	20	\$1,510	05	15	61 610
Dedict & Namidation.	100 miles							01/2/10
Animal Control	\$1,395	20	\$3,000	\$1,725	\$6,120	\$1.500	\$1.375	376 13
transic Scatton Capital	So	\$0	80	\$9,613	\$9,613	80	20	11903
4	\$1,395	80	\$3,000	\$11,338	\$15,733	\$1.500	525 13	\$13.848
DESTROY & DESCRIP			The state of the s				010010	316,020
Road Fund	\$167,692	\$888	\$383,900	\$22,980	\$575,460	\$157.000	112 6913	168.007
	\$167,692	\$888	\$383,900	\$22,980	\$575,460	\$157,000	ELE CYLS	626.299
Lehicuther.						distance of the same	95000000	170'000
Education Fund	\$646,338	So	\$2,397,063	\$315 400	43 348 801	6219 664	69 524 600	Bullet bein
Special Education Reserve	80	8	\$150.000	08	£150,000	9014,004	086745798	5497,937
Secondary Tuition Reserve	08	So	\$35,000	5	635,000	2 5	2 :	\$150,000
Pacilities Maintenance Reserve	80	08	\$127.884	\$ \$	000°CCe	200	9 1	\$35,000
Education Capital	\$9,883	\$100	5	3	3141,004	2 :	28	\$127,884
	\$656,220	\$100	£9 700 047	4015 400	39,991	30	20	166'65
Unclassified			35,107,247	2010,400	93,081,070	\$312,684	\$2,547,980	\$820,812
Harbor	\$24.050	6968	9.0	504 405	and and		1000	Name of the last
Restoration-Goodwin	\$4 512	03	\$ 5	27/100	570,126	06	51,187	\$25,838
Restoration-Gott	26777	6	2 2	90	34,512	20	05	\$4,512
Restoration-MacOumn	\$1.338	2 5	90	20	35,727	os	8	\$5,727
Restoration-Jordan	03	000	2 6	200	\$1,338	20	20	\$1,338
Restoration-Fowler	000	000	20	S221	1223	30	20	\$221
Gravel Berman Jordan	200	0 0	20	8324	\$324	20	08	5324
Cardial Improvement	6700	30	20	\$176	\$505	20	08	\$505
Madham Back Beathan	\$20°473	3340	\$20,000	20	\$76,971	\$10,000	\$14,939	\$52.072
Children Scarn Purchase	30	20	\$10,000	20	\$10,000	200	\$10,000	100
Cable 1 plevision	\$32,523	2467	80	\$12,782	\$45,772	8	215 860	600 044
Rocrestion Fund	\$17,038	8	\$8,900	\$1,858	\$27,796	81 500	69 613	200,000
Parks & Rocreation	\$12,673	\$139	\$4.815	870	\$17.607	Operation Co.	614.004	321,379
Stisquiocetennial	\$18,417	\$222	\$5,000	900	622 626	2 0	470'418	22,072
Cometery	(\$62)	05	550.98	0.00	860,000	200	06 1	\$23,638
Veteran's Memorial	\$5.196	953	U.S.	6141	55000	8 :	200	\$5,993
Healing Assistance	\$15,420	6130	0.00	2147	560,00	20	524	\$5,368
Conservation Commission	VI 080	610	000	3330	160'915	20	\$728	\$15,363
Land Conservation	60,633	016	200	82,334	53,424	80	\$524	\$2,900
	0000000	100	31,000	30	\$10,584	\$10,000	80	5584
	3204,208	\$1,873	\$55,770	\$21,160	\$283,010	\$23,500	\$60,214	\$199,297
Total Neverves	\$1,221,278	\$5,091	\$3,193,017	\$381,622	\$4 801 007	5607 184	en 686 ann	61 909 901
				- montpopping	The state of the s	Serving and a serving a serving and a servin	34,200,344	\$1,507,201

TOWN OF LAMOINE, MAINE SCHEDULE OF APPROPRIATIONS FOR THE FISCAL YEAR ENDED JUNE 30, 2018	(Exhi	bit A-5)
Revenues;		
Property Taxes, Including Homestead Exemption	\$2,827,022	
Excise Taxes	\$308,500	
State Revenue Sharing	\$37,631	
Local Road Assistance	\$20,000	
Investment Interest	\$10,000	
Interest on Delinquent Taxes	\$10,000	
Lease Income	\$13,800	
Hodgkins Memorial Trust Transfer	\$5,000	
General Assistance Reimbursements	\$1,750	
Fees Revenues	\$9,450	
Fund Balance Appropriations;		
Unassigned Fund Balance \$97,250	<b>.</b>	
Total Fund Balance Appropriations	\$97,250	
<u>Total Revenues</u>	\$3,3	40,403
Expenditures;		
Administration and Planning	\$249,940	
Protection	\$85,018	
Health & Sanitation	\$119,650	
Highways & Bridges	\$246,900	
Education	\$2,397,063	
Unclassified	\$54,665	
Assessments & Debt Service	\$187,167	

 $\underline{\textit{Total Expenditures}}$ 

\$3,340,403

## TOWN OF LAMOINE, MAINE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Exhibit A-6)

Federal Grantor/Pass-Through			Program	
Grantor/Program Title		Grantor Pass-	Award	
	CFDA#	Through Number	Amount	Expenditures
U.S. Department of Education;				
Passed through State of Maine				
<u>Department of Education</u>				
Title IA - Disadvantaged	84.010	013-05A-3057-13	\$28,520	\$37,376
Title IIA - Teacher Quality	84.367	013-05A-3042-11	\$6,941	\$5,556
Title IV - Student Support & Academic Enrichment	84.424	013-05A-3345-13	\$9,856	\$0
Local Entitlement	84.027	013-05A-3046-12	\$38,472	\$22,843
Rural Education Achievement Program	84.213	013-05A-6336-13	\$16,229	\$16,769
Total State of Maine Department of Education			\$100,018	\$82,545
Total U.S. Department of Education			\$100,018	\$82,545
U.S. Department of Agriculture;				
Passed through State of Maine				
Department of Education				
National School Lunch Program - Lunch	10.555	-	\$16,648	\$16,648
National School Lunch Program - Breakfast	10.555	-	\$5,253	\$5,253
National School Lunch Program - Other	10.555	-	\$554	\$554
Food Distribution - Donated Commodities	10.550	-	\$3,631	\$3,631
Total U.S. Department of Agriculture			\$26,086	\$26,086
<u>Totals</u>			\$126,104	\$108,631

## Planning Board Report

The Planning Board held 12 regular monthly meetings, 3 special meetings, several public hearings and site visits related to permit applications and ordinance development.

#### The Board approved Gravel Permits for:

- 1) PCJLLC, King Pit, Map 7/Lot 3-2 Permit to expire 4/30/2021
- 2) Harold MacQuinn, Inc, Kittredge Pit, Map 3/Lots 31 & 33 approved July 9 as mandated by the Lamoine Board of Appeals. Board also approved the Site Plan Review Permit for this Gravel Pit expansion, also mandated by the Board of Appeals. Gravel Permit to expire 7/11/2021. Several conditions were attached to the permits, as mandated by the Board of Appeals.
- 3) Doug Gott & Sons, Inc., Smith Pit, Map 3/Lot 2 approved October 1. Permit to expire 10/31/2021
- 4) Doug Gott & Sons, Inc., B&H Pit, Map 3/Lot 6 approved October 1. Permit to expire 10/31/2021

#### Other permits issued:

1) Cameron Stone & Landscaping, commercial building, Map 4/Lot 41-A, located within existing gravel pit; approved October 29

#### Ordinance Development:

- Shoreland Zoning Ordinance The Board spent considerable time developing amendments to the ordinance to bring the text into compliance with the current state model ordinance. At year's end, the Board was developing the associated official Shoreland Zoning Map. Public Hearings and voter action likely will take place in 2019.
- 2) Building & Land Use Ordinance The Board developed amendments to Section 4(I)(2) Lot Standards & Structure Setback Table, for action by residents in 2018. Amendments were approved
- 3) Building & Land Use Ordinance The Board developed amendments to Section 13 Cluster Housing Standards, held a Public Hearing September 17 regarding them, and subsequently requested the Selectmen to place the proposed amendments on the 2019 Town Meeting warrant.
- 4) Miscellaneous amendments to various ordinances were discussed, but none voted approved as of year's end.

#### Other matters:

In response to a request from the Code Enforcement Officer, the Board rendered a decision that the reconstruction of a non-conforming structure in the Shoreland Zone, on lot Map 12 / Lots 30 & 33, could be permitted by the CEO

This report serves only to summarize the Board's major decisions. Minutes and videos of meetings can be found by accessing the town's website. Those serving as regular members in 2018 were Don Bamman, Perry Fowler, John Holt, Richard McMullen and Chris Tadema-Wielandt. Alternate members were David Legere and Steve Gabel-Richards.

Submitted on behalf of the board,

John Holt, Chair

#### Code Enforcement Officer

During the year, the Code Officer/Plumbing Inspector issued the following permits:

	711100171 1	amenig mepeeter leeded the rem
Construction Permits		Plumbing Permits
Residences	15	Septic 32
Garages	24	Internal 26
Additions	15	Tank 1
Sheds	10	Hook-up Only 1
Barns	7	Replacement 1
SZ (use)	4	Total Permits 60
RV's	3	
Total	78	

Please note that some construction permits include multiple items, such as a garage, deck and residence, so the total number of items issued exceeds the number of permit applications which is actually 74.

During the year the Code Enforcement Officer/Local Plumbing Inspector worked on the following situations:

- Over cutting complaints in 3 areas of town, all issues resolved
- Updating the Town with current State maps such as Bird Habitat Areas, Wetland areas, etc.
- ❖ Joint effort with the Planning Board regarding changes in the Building & Land Use Ordinance as well as Shoreland Zone Ordinance specific "new" areas of Flood Plain Zoning in town
- Follow up on Shoreland Zone construction projects to insure that Erosion & Sedimentation control measures were installed and effective
- Inspection of gravel pits for restoration compliance

Respectfully submitted,

Rebecca Albright, Code Enforcement Officer

## **Emergency Management Report**

The Local Emergency Management Director is pleased to report that Lamoine fared well during a couple of major storms. Areas of town did lose power for an extended period of time in early November and a pair of Nor'easters hit town in March, one of them starting the night of the annual town meeting, just after adjournment.

We post updates on the town's Facebook page during storms, as well as pertinent information that can be accessed on the town's web page (<a href="www.lamoine-me.gov">www.lamoine-me.gov</a>). The town did not have to report any significant damage to FEMA for reimbursement this year. The fire department and the plow contractor managed to address all concerns during the storms.

Respectfully submitted,

Stu Marckoon, Local Emergency Management Director

## Board of Appeals Report

The Board of Appeals had an extremely busy year in 2018. It heard four cases, the major one being permit denials by the Planning Board to a proposed expansion of the so-called "Kittredge Pit" by Harold MacQuinn, Inc. We will summarize each case heard.

MacQuinn v. Lamoine Planning Board – The Lamoine Planning Board disapproved of a reapplication to expand the current gravel mining operation at the Kittredge Pit (Map 1 Lot 33) from about 33-acres to approximately 110 acres. Under an agreement to settle litigation from a previous denial, the company submitted applications under both the Site Plan Review and Gravel Ordinances. After hours and hours of hearings and mounds of paper work submitted by MacQuinn, the Planning Board, and the citizens group Friends of Lamoine, the Board of Appeals ruled that the denials by the Planning Board were done in error and ordered the Planning Board to issue both permits. The decision is now being appealed in the Business and Consumer Court, and at year's end had not been resolved.

Variance Request – Dana Young (Map 16 Lot 13) – The applicant desired to construct a garage with a setback equal to his current residence setback on Partridge Cove Road. The residence was constructed prior to the Building and Land Use ordinance requirement, and the garage setback would violate the ordinance. It was determined that Mr. Young could locate a garage on the lot with the required setback, and no hardship existed. The Board of Appeals denied the variance request, and Mr. Young subsequently obtained a building permit with the required setbacks.

**Variance Request – Julie Miller (Map 10 Lot 5-4)** – An agent for the applicant asked for a variance on the non-conforming Shoreland lot on Eagle Point Road. Following testimony from the subdivision association regarding whether the subject property was correctly depicted, the application was ultimately withdrawn.

**Variance Request – Charles & Vanessa Dalton (Map 20 Lot 4-2)** – The applicants wished to construct an addition to their home along Douglas Highway which is non-conforming. After working with the Code Enforcement Officer, the applicants opted for a conforming addition with the proper road setback and withdrew the variance application.

The Board of Appeals has worked extensively on an ordinance to attempt to have a uniform process to handle appeals for those ordinances that contain an appeal provision. Several drafts have been developed, and at years end, the Board continues to work on an ordinance to present at the town meeting. A final draft will be presented after reviews by various agencies and town committees.

The Board of Appeals members as of December 31, 2018 are Griff Fenton, Jon VanAmringe, Jay Fowler, Michael Jordan, Larissa Thomas, and alternates Karen Hood and Brett Jones

Respectfully submitted,

Hancock "Griff" Fenton, Chair Lamoine Board of Appeals

## Road Commissioner's Report

Lamoine's local roads, for the most part, are in pretty good shape. The state highways, Routes 184 & 204, not so much, and winter has not been any help.



We'll start with our local roads. During the summer of 2018, the town re-surfaced Seal Point Road and contracted for shoulder work and ditching to help protect that new coat of pavement. This was a fairly long stretch of road (2-miles). Vaughn Thibodeau II won the paving bid in a contract managed by Roger Picard of Pavement Management Services.

In addition to that project, contractors Richard McMullen and Jay Fowler did some significant work on other local roads. A

collapsed culvert under Maxwell Avenue was replaced and is now carrying water from that area effectively after some flooding issues in recent years. The shoulders on Walker Road received a significant scraping project to encourage better drainage. Other shoulder work was done on Buttermilk Road, Needles Eye Road, Mill Road and Asa's Lane.

Berry Cove Road has suffered some washing out from rain and snow activity over the years and will likely need some significant work in the summer of 2019. Presuming approval from the town meeting, Buttermilk Road will be resurfaced starting at Jordan River Road and heading toward Ellsworth to meet up with a section that was repaved a few years ago.

The town has obtained a speed monitoring sign from the Maine Department of Transportation which will be deployed beginning in the spring of 2019. We can collect speed data and provide that to the Hancock County Sheriff's Department and State Police.

Now, the state highways. Maine DOT is responsible for their summer maintenance. Mud Creek Road from Lamoine to Hancock is in great condition, having been resurfaced in 2018. Routes 204 and 184 are in a deplorable condition as I write. The freeze/thaw cycles and constant large truck traffic have combined to create pot holes, and large chunks of the last paving surface have peeled off. During 2018 the MDOT identified several areas that need drainage work, including new culverts. That should happen during 2019 and both roads will likely be resurfaced in 2020. The local DOT crew has been very

responsive to pot hole and other problems.

McMullen Landscape & Construction won the plowing

Maine DOT has marked several spots along Routes 204 and 184 for drainage repair in 2019



contract again for the next several years. The crew does an outstanding job with snow and ice removal.

Respectfully submitted, Stu Marckoon, Road Commissioner

## Comprehensive Plan

The Lamoine Comprehensive Plan Committee has submitted a draft Town of Lamoine 2019 Comprehensive Plan to the Select Board for inclusion on the Warrant for the March 20, 2019 Town Meeting.

An initial draft Plan was completed in October, 2018, made available for public inspection and went to Public Hearing on November 10<sup>th</sup>. Based on the comments received, the committee made some, relatively minor, changes correcting typographical and other errors in the text, held a second public hearing, and thereafter approved final text on January 2<sup>nd</sup>, 2019.

This draft Plan is the result of four plus years of research, solicitation and review of public input, and drafting. Over the final 18 months, the committee was ably assisted by consultant Rick Taintor. Photographs of the Town by committee members and Georgianna Pulver help bring the document to life.

If approved by Town Meeting vote, the Plan will become the Town's Comprehensive Plan. It will then be submitted to the State of Maine, which will make a determination as to whether it is consistent with Maine's Growth Management law.

The Lamoine Comprehensive Plan Committee would like to thank the many people who shared their thoughts and knowledge with us over the last four years to get the Plan to this point.

Fred Stocking, Chair Lamoine Comprehensive Plan Committee

#### Health Officer

During 2018 the town had no occasion that required the services of the Health Officer. The two largest health issues to face our area, though, are opioid addiction and abuse and tick related illnesses.

The area League of Towns sponsored a regional public information session on the latter at MDI High School that was very well attended. The town office and the website have a great deal about tick related illnesses and ways to minimize exposure.

The region also offers options for those who have addiction issues. Some of the options are posted on the Town of Lamoine Website in the Health Officer's index of resources.

Respectfully submitted,

Cece Ohmart, Health Officer

#### Lamoine Parks Commission

The Parks Commission spent the early part of 2018 following up on the expansion of Marlboro Beach Park. We met at the site in April along with members of Frenchman Bay Conservancy, Jim Norris and interested neighbors to hear concerns and to plan for its grand opening. The gala event was held on June 23 and included live music by Fletcher's Landing, a scavenger hunt, games, root beer floats, and very good attendance. A granite bench and plaque were installed and dedicated in memory of Jim Morris's mother. Many thanks to the Frenchman Bay Conservancy who organized the event.

There had been a concern about vehicles driving along the upper grade line of Marlboro Beach along the water side of the property, thus destroying sea grass there. In August the Parks Commission assisted by 2 Lamoine High School students, installed a cedar post and rope fence, which so far has deterred traffic from damaging the natural resources there. The property continues to provide open access to the water for multiple activities and uses.

The other two existing parks, Bloomfield Park and Lamoine Beach Park, remained very popular spots for a variety of activities. Annual clean- up day at Bloomfield Park was held early In May. Park commissioners, members of the Andros family, and the Lamoine Girl Scouts picked up trash, raked the beach and trimmed branches around the nature trail. The Conservation Commission sponsored an event there in September to highlight its history and provide information about water quality. The park continues to be a popular spot for year- round activities that include swimming, picnics, fishing, ice fishing and skating. Frenchman Bay Conservancy sponsored a Clear the Ice event in early January that was well attended and included hot cocoa, snacks and plenty of shoveling and skating.

Parks Commission has heard and supports a proposal by the members of the Lamoine Little Children group for playground equipment for preschool and school aged children at Lamoine Beach Park. The proposal is to install three spring mounted children's rides to be located in the left side of the grass area between the parking lot and the picnic tables.

The Commission has also heard complaints about improper use such as night camping at Bloomfield and trespassing on private property at Lamoine Beach despite signs warning of prohibition of such. Bloomfield Park continues to be monitored by video camera and we urge neighbors to continue to report issues to us and law enforcement. Signs will be posted in the spring at Lamoine Beach Park to remind visitors of the Park boundaries with the intention of preventing further issues.

Respectfully submitted,

Cathi Goebel, Chair

#### Recreation Committee







The Rec Committee had a successful year in 2018. Due to our offerings, several youth athletes around the area were able to learn basic sporting skills as well as develop mentalities of teamwork, perseverance, and community pride. Currently students from Lamoine, Hancock, Trenton and Ellsworth make up the majority of athletes in our programs. Offered recreational youth sports include; Soccer in the Fall, Basketball in the Winter, and Cheerleading in an extended late Fall/Winter session.

In fall of 2018, five teams encouraged and inspired 53 athletes in grades PK-5 toward learning skills and enjoying the game of Soccer. Each team for grades 1-5 was very successful in the DEFY soccer play league. This winter, we offered 36 athletes an opportunity to engage in learning the game of basketball. Grades 1/2 again engaged in the DEFY league, and the grade 3/4/5 team again partnered with Acadia Youth Sports (AYS) for the Future Trojans Basketball program. PK/K teams for both soccer and basketball did not participate in a competitive league this year, but instead took a developmental approach where fundamental skills as well as FUN were focused on in order to introduce athletes to the respective sport without any pressure to perform in a competitive environment. Coach Jenny Saunders has once again headed up the cheering world, and offered a Lamoine K-2 team which girls from around Hancock County participate in, as well as offering the AYS Cheering Program for athletes in grades 3-8.

Financially, the committee is doing well and funds remain stable. The committee is looking forward to using a few of these funds and working in creative ways to support a few Lamoine 150 events in 2019! Changes in Committee Members in 2018 include the addition of Heather Alley and Deanne Cray. The committee also lost 2 members, as Elizabeth Stanley and Amanda Frost both resigned - they both deserve to be thanked for their time and service over the years. Patti Haslam, Nicole Chan, Jason Trenholm, Michelle Stoll, and Andrea Smith are still active members.

The Rec Committee is continually looking for volunteer coaches - if you have a child participating and are regularly attending practices and games, you would make a great coach! You don't need to be a professional athlete, just have patience and a desire to teach lifelong lessons to this wonderful group of youth. The time spent getting to know your athlete in a different role, along with their peer group is a tremendous and rewarding experience. If you are interested, it is never too late.

A reminder that in an effort to be more accessible there is an email address that anyone can use to communicate to all Rec members: <a href="rec@lamoine-me.gov">rec@lamoine-me.gov</a>. If you have any suggestions on change, ideas for offerings, or improvements you would like to see, the committee would love to hear from you. Our current Committee meetings are scheduled for 6:30 the 1st Thursday of every Month, at the Lamoine Consolidated School in the teachers room. We would love to see you there!

Nikki Chan, Secretary

#### **Conservation Commission**

The Lamoine Conservation Commission (LCC) made great strides forwarding its educational mission this year. Linda Penkalski headed a successful effort to obtain a grant from the Maine Community Foundation (MCF) to expand the GET WET! Water testing program in the Lamoine School, which the LCC launched in 2006, in partnership with the University of Maine's Mitchell Center for Environmental and Water Research. In 2016, the Mitchell Center ended support of the program, and the LCC has continued the program independently, providing practical science education and promoting drinking water quality. With the new MCF grant support, LCC is expanding the program to include surface water testing at Blunts Pond and analyses of additional attributes. The LCC also continued its annual partnership with Iris Simon, who hosts a tree identification walk at the Simon Trail for Lamoine students.

The LCC's educational mission also inspires our speaker series. This year, we hosted two scholars from the University of Maine, Machias: Dr. Tora Johnson, who presented computer modeling of how climate change and storms may affect Lamoine and other coastal areas, and how such information can assist planners; and Dr. Brian Beal, who discussed soft-shell clams, the threats posed by green crabs, and measures that can be taken to allow clam populations to rebound. The LCC also hosted an event at Blunts Pond and invited Sue Hodgkins of the Lamoine Historical Society and Katherine Whiting of Lake Stewards of Maine who brought displays and shared their knowledge of the pond's history and biology. LCC organized a series of volunteer crews to conduct coastal cleanups around town in as part of Maine Coastweek. Three teams covered about 3.5 miles of shoreline at the head of the Skillings River around Kilkenny Cove, heading east from Marlboro Beach, and along a section of Berry Cove. These annual efforts not only help to preserve the beauty of our shoreline, they reduce the amount of hazardous plastics and other materials that could be ingested or pose entanglement hazards for whales, turtles, and other marine organisms.

In June, the LCC sponsored an electronics recycling event at the transfer station, in which Electronic End of Brewer collected all manner of electronics from residents grateful to finally clear out their attics. The LCC also took orders from Lamoine residents for Ecomaine recycling bins, following the Town's switch to a single-sort recycling contract with the Portland-based firm.

Finally, the LCC presented the Conservation Award jointly to Eleanor Norris and Terry Towne, to recognize their roles in the conveyance of a portion of Marlboro Beach to the citizens of Lamoine. Accepting the award for Eleanor Norris, who passed in 2008, was her son Jim Norris—who himself deserves credit for donating a portion of Marlboro Beach to the Town nearly four decades ago, and who played a key role in fulfilling his mother's wish to keep the rest of Marlboro Beach open to the public. The LCC was pleased to honor Eleanor and the Norris family for making it possible for this significant section of the shore to be preserved in perpetuity. The LCC was also pleased to recognize Terry Towne, who took initiative and worked resolutely following Eleanor Norris' passing to ensure that her desire to leave Marlboro Beach as a legacy to the community became a reality. In June, the LCC assisted Frenchman Bay Conservancy with a celebration at Marlboro Beach to honor the Norrises and mark the significance of the beach—now fully under the Town's stewardship—for recreation, traditional harvesting activities, and local ecology.

Respectfully submitted, Larissa Thomas, Chair

## Technology Committee Report

Your Technology Committee made some major gains during 2018. After a few years of work, the Lamoine School cable TV channel is finally functioning. Cameras installed in the gym and gear in the room behind the principal's office have made it possible to televise (live and recorded) on Spectrum Channel 1302. The Town Hall channel is now 1303 as the CTV service made the switch to an all-digital format during the year. The town hall channel is also able to simulcast live events from the school when warranted.

We mentioned Spectrum which is run by Charter Communications. The committee recommended that the Selectmen renew a 15-year franchise agreement with the company, and that was completed during the year. There has been some frustration with cable coverage to less densely populated areas of town. The town submitted a grant to ConnectME, the State of Maine agency that assists with spreading high speed internet access. It was turned down as we attempted to get the Partridge Cove Subdivision hooked up with a partnership between the town, the state, Charter and the neighborhood. The Tech Committee has also worked with the Town of Hancock subcommittee to attempt to wire up the Eagle Point Subdivision neighborhood with no success thus far.

The committee has expanded from three to five members with the addition of Michael Risoldi and Justin Zinke (our CTV operations manager) to the panel.

The Tech Committee has recommended that the town start putting money aside in order to expand high speed internet access for unserved areas of town. The board of Selectmen has included \$5,000 in the 2019/20 budget for that purpose.

The Committee has also recommended that the town explore converting the telecasting equipment at the town hall to provide a high definition picture and sound for the town PEG channel (1303). Exploration will be made into that during 2019.

There were some internal network issues with the computers at the town hall during 2018 caused by an update to the Windows 10 operating systems. Those eventually were fixed with some minor changes to the computers themselves. The town's website (<a href="www.lamoine-me.gov">www.lamoine-me.gov</a>) continues to function well for users and an incredible amount of content on the site. There have been some e-mail issues, especially with recipients who have g-mail addresses as sometimes the town's domain is rejected by g-mail. The solution for that has remained elusive.

Respectfully submitted,

Bill Butler, Chair

## Solid Waste Report

A lot has changed in a year in the waste disposal world, and some of that has been felt right here in Lamoine at the Transfer Station. And it appears that the decisions made both by the voters at town meeting and by the Board of Selectmen have been greatly benefitted the town in current operations.

**Municipal Solid Waste (MSW)** – The town meeting voted in 2017 to continue sending its solid waste to the Penobscot Energy Recovery Company (PERC) in Orrington where it is burned and turned into electricity. Selectmen entered a 15-year contract to continue doing so as of April 1, 2018, and just a few weeks later, the price dropped to \$75/ton from the higher initial price. Operations have been seamless as the Selectmen accepted a transportation contract for MSW from Casella Waste, which also began on April 1st. The many municipalities in our part of the state that opted to remain with the Municipal Review Committee (MRC) await the opening of the Fiberight plant in Hampden and have shipped their MSW to landfills in the meantime.

When Lamoine withdrew from the MRC, the agreement came with a refund of payment of much of the membership costs, and the town was reimbursed at total of more than \$114,000. The town meeting in 2018 voted to place these funds aside in a capital account for improvements at the transfer station. The upcoming town meeting will ask to utilize some of those funds to design improvements that will include a compactor in order to reduce shipping costs for recycling and possibly MSW.

During 2018, the Town of Lamoine shipped 555.29 tons of trash to PERC, a decrease of 34.79 tons from 2017.

**Recycling** – While the town was bidding MSW transportation, it also put out requests for proposals for recycling. Beginning in April, the town reached agreement with EcoMaine of



Portland to operate a zero-sort recycling program, and it has proven to be a huge success. The bottom fell out of the recycling market at just about the same time, and it was clear that we were unlikely to realize any revenue from recycling sales. There was also a significant concern about the future viability of Coastal Recycling in Hancock where Lamoine had shipped its sorted recycling for years. Those concerns were well founded when Coastal announced in 2019 that it was ceasing operations.

Immediately the no-sort recycling was almost too big a hit. The 20-yard containers filled up quickly. The educators from EcoMaine (shown above) helped with education, handed out free recycling bins, and the town had to order a 3<sup>rd</sup> container to handle the load and minimize shipping costs. During 2018, the town directly recycled 62.7 tons of material, up from 37 tons in 2017. The numbers nearly coincide with the MSW decrease.

**Chris Meyer** and **Brandon Robitaille** have run the facility ably, helping educate with recycling. We also thank **Ken Smith** for his wise advice throughout the entire solid waste transition process.

#### Lamoine 150

When is Lamoine's birthday? We know it was 1870, but was it February 10 when the Maine Legislature approved the bill to separate Lamoine from Trenton? Or was it February 11 when Governor Joshua Chamberlain signed the bill into law? Or was it March 1, the day the law took effect and Lamoine began to function as a town?

These are questions that have intrigued the Lamoine 150 Committee since its inception in 2016. Over the past several years, we have developed a plan for a year-long celebration. Starting this coming September with a road race and community lunch and ending in August, 2020 with a weekend Birthday Party, our goal is to involve everyone in the fun and in learning about our story as a community.

Every town committee and group has been invited to participate and to help make the celebration a success. Every month will have at least one event, including scavenger hunts, basketball and cribbage tournaments, the opening of our 1995 time capsule, evening talks and theatrical presentations, an art show, a revival of the Lamoine School Rodeo, fireworks and more!

Keep track of upcoming events on our Facebook page, <u>Lamoine150</u>. And **submit your** design for the <u>Lamoine 150 Logo Contest</u>. We'll announce the particulars in April, with a submission date of "by May 27, 2019 at 5PM". All are welcome to submit a design.

Please contact us if you have ideas or wish to help with our 150th!

Co-Chairs, Jo Cooper 266-6434 Cynthia Donaldson 667-2382

## Lamoine School Department



LCS fifth and sixth graders participated in the Samantha Smith Challenge. This service-learning project focused on identifying an issue, researching it, and creating a project involving the arts that would encourage others to take action. Students selected recycling as their topic and invited our Town Administrator to explain Lamoine's single sort recycling program.

Lamoine students started off the 2017-18 school year with their families at our annual Open House and BBQ, sponsored by the amazing PATRONS Group. Two *Family Fun Nights* were held during the year and the turnout was tremendous! These annual traditions are essential to our goal of keeping families engaged and involved in our school.

The opening professional development day for staff was filled with positive energy as we focused on social emotional learning. This workshop was led by award winning author, Dr. Peg Dawson who has devoted her life to researching executive functioning of the brain. She worked with LCS staff on coaching students to better understand their brain, the way it works and learning useful tools to help them regulate themselves socially and emotionally to be a well-balanced learner. It has always been a priority of the LCS staff to ensure we educate the whole child!

LCS middle level students were invited to participate in SkillsUSA in March of 2018. This is a competition where students attending a technical high school can showcase their skills and attempt to advance to the national level in their field of study. We were proud of our twelve middle school students who chose to take



Family Fun Night

on the challenge! They voluntarily spent lunch, recess and vacation time working on their projects and did a fantastic job competing against other middle school students for the first time.

Thanks to a special wiring project through the town, our gymnasium became equipped with several cameras to enable live streaming of events. Basketball games, concerts and meetings are just a few examples of what viewers might see during any given week. We are excited to be able to share school events with folks who might not be able to join us onsite.

At LCS we are always reflecting on our accomplishments from the previous year, considering next steps and planning to achieve our goals for the future. Parent and community input is encouraged in regards to our school culture as well as the value of the student programs we offer. We are grateful for the tremendous support from the Lamoine community.

Respectfully Submitted,

Katrina Kane
Superintendent of Schools

## 2019-20 Proposed Budget

Budget Committee	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2019-20	Increase	% Change	5 Year
Proposed	Approved	Actual	Remain	Approved	Actual	Remain	Proposed	(Decrease)		Average
Administration										
Salaries										
Selectman Chair	\$1,600.00	\$1,600.00	\$0.00	\$1,600.00	\$800.00	\$800.00	\$1,600.00	\$0.00	0.00%	\$1,600.00
Selectman 2	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%	\$1,000.00
Selectman 3	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%	\$1,000.00
Selectman 4	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%	\$1,000.00
Selectman 5	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%	\$1,000.00
Adm. Asst	\$66,600.00	\$66,600.00	\$0.00	\$68,000.00	\$36,604.34	\$31,395.66	\$70,000.00	\$2,000.00	2.94%	\$62,980.00
Benefits	\$18,711.01	\$17,768.64	\$942.37	\$19,250.00	\$12,325.91	\$6,924.09	\$20,700.00	\$1,450.00	7.53%	\$17,269.87
Clerk/Tax Collector	\$35,568.00	\$35,568.00	\$0.00	\$36,320.00	\$21,349.90	\$14,970.10	\$38,000.00	\$1,680.00	4.63%	\$34,122.52
Assistant Clerk/Tax Collector	\$1,250.00	\$292.50	\$957.50	\$1,250.00	\$150.00	\$1,100.00	\$1,250.00	\$0.00	0.00%	\$611.70
Assessor Chair	\$1,600.00	\$1,600.00	\$0.00	\$1,600.00	\$800.00	\$800.00	\$1,600.00	\$0.00	0.00%	\$1,703.80
Assessor 2	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$750.00	\$750.00	\$1,500.00	\$0.00	0.00%	\$1,600.00
Assessor 3	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$750.00	\$750.00	\$1,500.00	\$0.00	0.00%	\$1,300.00
Health Officer	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00	0.00%	\$100.00
Facilities Maintenance Director	\$10,000.00	\$3,194.75	\$6,805.25	\$10,000.00	\$1,130.50	\$8,869.50	\$10,000.00	\$0.00	0.00%	\$3,201.60
Election Workers	\$1,620.00	\$1,455.00	\$165.00	\$1,680.00	\$412.50	\$1,267.50	\$1,440.00	-\$240.00	-14.29%	\$1,346.00
Total Salaries	\$144,049.01	\$133,678.89	\$10,370.12	\$146,800.00	\$77,173.15	\$69,626.85	\$151,690.00	\$4,890.00	3.33%	\$129,835.49

Administrative	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2019-20	Increase	% Change	5 Year
Expenses	Approved	Actual	Remain	Approved	Actual	Remain	Proposed	(Decrease)		Average
Electricity	\$2,900.00	\$2,742.29	\$157.71	\$3,200.00	\$1,352.83	\$1,847.17	\$3,000.00	-\$200.00	-6.25%	\$2,774.03
Machine Maint.	\$600.00	\$684.49	-\$84.49	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	0.00%	\$633.53
Travel/Education	\$2,800.00	\$1,921.45	\$878.55	\$3,000.00	\$1,225.55	\$1,774.45	\$2,800.00	-\$200.00	-6.67%	\$2,431.71
Postage	\$1,750.00	\$618.91	\$1,131.09	\$1,900.00	\$1,473.32	\$426.68	\$1,900.00	\$0.00	0.00%	\$1,510.48
Office Supplies	\$2,300.00	\$2,279.30	\$20.70	\$2,500.00	\$1,783.38	\$716.62	\$2,500.00	\$0.00	0.00%	\$2,396.30
Advertising	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	0.00%	\$280.08
Telephone	\$1,620.00	\$1,555.88	\$64.12	\$1,680.00	\$876.81	\$803.19	\$1,600.00	-\$80.00	-4.76%	\$1,414.18
Lien Costs	\$4,000.00	\$3,031.45	\$968.55	\$4,000.00	\$3,719.30	\$280.70	\$4,000.00	\$0.00	0.00%	\$3,824.90
Heating Oil	\$3,000.00	\$1,784.07	\$1,215.93	\$3,000.00	\$2,430.00	\$570.00	\$3,000.00	\$0.00	0.00%	\$1,870.82
Dues/Memberships	\$3,100.00	\$3,176.02	-\$76.02	\$3,200.00	\$3,544.44	-\$344.44	\$3,300.00	\$100.00	3.13%	\$3,033.57
Banking Costs	\$100.00	\$60.45	\$39.55	\$100.00	\$84.00	\$16.00	\$100.00	\$0.00	0.00%	\$70.31
Tax Maps	\$2,000.00	\$1,870.00	\$130.00	\$1,800.00	\$1,700.00	\$100.00	\$1,900.00	\$100.00	5.56%	\$1,679.00
Books & Publications	\$300.00	\$249.90	\$50.10	\$300.00	\$383.85	-\$83.85	\$450.00	\$150.00	50.00%	\$263.12
Records Preservation	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	\$220.97
Legal Fees	\$7,000.00	\$21,219.95	-\$14,219.95	\$9,000.00	\$2,187.91	\$6,812.09	\$8,000.00	-\$1,000.00	-11.11%	\$10,253.97
Other Election Costs	\$300.00	\$170.12	\$129.88	\$200.00	\$35.85	\$164.15	\$200.00	\$0.00	0.00%	\$166.11
Audit	\$4,300.00	\$4,295.25	\$4.75	\$4,500.00	\$4,423.75	\$76.25	\$4,600.00	\$100.00	2.22%	\$4,257.70
Assessing-Appraisal	\$2,600.00	\$3,780.00	-\$1,180.00	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00	0.00%	\$3,031.00
Town Report & Meeting Exp.	\$1,500.00	\$1,112.20	\$387.80	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	\$1,300.59
Miscellaneous	\$100.00	\$452.68	-\$352.68	\$100.00	\$5.12	\$94.88	\$200.00	\$100.00	100.00%	\$164.17
Newsletter	\$1,000.00	\$1,017.00	-\$17.00	\$1,020.00	\$792.00	\$228.00	\$1,050.00	\$30.00	2.94%	\$981.00
Sales Tax	\$25.00	\$5.19	\$19.81	\$25.00	\$7.36	\$17.64	\$25.00	\$0.00	0.00%	\$10.97
Total Expenses	\$42,695.00	\$52,026.60	-\$9,331.60	\$46,625.00	\$26,025.47	\$20,599.53	\$45,725.00	-\$900.00	-1.93%	\$42,568.50
Gen'l Assistance	\$2,500.00	\$960.83	\$1,539.17	\$2,500.00	\$162.95	\$2,337.05	\$2,500.00	\$0.00	0.00%	\$1,421.48

	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2019-20	Increase	% Change	5 Year
Insurances	Approved	Actual	Remain	Approved	Actual	Remain	Proposed	(Decrease)		Average
FICA-Town Share	\$11,221.60	\$9,259.36	\$1,962.24	\$11,644.53	\$6,489.97	\$5,154.56	\$12,781.92	\$1,137.39	9.77%	\$9,455.78
Medicare - Town Share	\$2,624.41	\$2,165.51	\$458.90	\$2,723.32	\$1,517.82	\$1,205.50	\$2,989.32	\$266.00	9.77%	\$2,211.43
Property & Casualty	\$7,400.00	\$8,062.00	-\$662.00	\$8,400.00	\$8,203.00	\$197.00	\$9,000.00	\$600.00	7.14%	\$7,833.40
Public Officials	\$3,400.00	\$2,999.00	\$401.00	\$3,200.00	\$2,991.00	\$209.00	\$3,400.00	\$200.00	6.25%	\$3,170.60
Workers Comp	\$4,000.00	\$3,678.20	\$321.80	\$3,600.00	\$1,053.30	\$2,546.70	\$4,000.00	\$400.00	11.11%	\$3,174.12
Volunteer Coverage	\$175.00	\$178.00	-\$3.00	\$175.00	\$0.00	\$175.00	\$200.00	\$25.00	14.29%	\$101.80
Unemployment	\$600.00	\$258.15	\$341.85	\$800.00	\$0.00	\$800.00	\$500.00	-\$300.00	-37.50%	\$330.68
Deductible Fund	\$700.00	\$700.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%	\$356.86
Total Insurance	\$30,121.00	\$27,300.22	\$2,820.78	\$31,042.85	\$20,255.09	\$10,787.76	\$33,371.24	\$2,328.39	7.50%	\$26,634.66
Equipment										
Hardware/Software	\$750.00	\$317.12	\$432.88	\$1,200.00	\$572.14	\$627.86	\$1,200.00	\$0.00	0.00%	\$538.13
Other	\$300.00	\$795.00	-\$495.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%	\$306.99
Total Equipment	\$1,050.00	\$1,112.12	-\$62.12	\$1,500.00	\$572.14	\$927.86	\$1,500.00	\$0.00	0.00%	\$845.13
Town Hall Maintenance										
Town Hall Maintenance  Furnace Maint.	\$175.00	\$84.50	\$90.50	\$100.00	\$90.00	\$10.00	\$100.00	\$0.00	0.00%	\$206.59
Lighting	\$50.00	\$69.38	-\$19.38	\$100.00	\$32.28	\$67.72	\$100.00	\$0.00	0.00%	\$85.35
General Maint.	\$800.00	\$3,552.42	-\$2,752.42	\$800.00	\$438.72	\$361.28	\$1,500.00	\$700.00	87.50%	\$1,496.91
Grounds	\$1,200.00	\$960.00	\$240.00	\$2,000.00	\$400.00	\$1,600.00	\$1,500.00	-\$500.00	-25.00%	\$1,198.87
Keys & Locks	\$100.00	\$96.36	\$3.64	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%	\$41.44
Total Maint.	\$2,325.00	\$4,762.66	-\$2,437.66	\$3,100.00	\$961.00	\$2,139.00	\$3,300.00	\$200.00	6.45%	\$3,029.15
	,	Т			ı	ı	ı		Т	
TOTAL ADMINISTRATION	\$222,740.01	\$219,841.32	\$2,898.69	\$231,567.85	\$125,149.80	\$106,418.05	\$238,086.24	\$6,518.39	2.81%	\$204,334.41

	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2019-20	Increase	% Change	5 Year
SOCIAL SERVICES	Approved	Actual	Remain	Approved	Actual	Remain	Proposed	(Decrease)		Average
American Red Cross-E.ME			\$0.00	\$600.00	\$600.00	\$0.00		-\$600.00	-100.00%	\$480.00
CHCS	\$619.00	\$619.00	\$0.00	\$700.00	\$700.00	\$0.00	\$548.00	-\$152.00	-21.71%	\$618.80
DE Cmty Partners - CFO	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00		-\$700.00	-100.00%	\$520.00
Health Equity Alliance/DEAN	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$400.00
Downeast Horizons	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$640.00
Eastern Agency-Aging	\$500.00	\$500.00	\$0.00	\$700.00	\$700.00	\$0.00	\$500.00	-\$200.00	-28.57%	\$460.00
Emmaus Homeless Shelter			\$0.00			\$0.00		\$0.00		\$120.00
Families First Cmty Ctr				\$600.00	\$600.00	\$0.00	\$700.00	\$100.00	16.67%	\$120.00
FIA-Community Connection	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$640.00
The Grand Auditorium			\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$500.00
VNA Home Health Hospice	\$579.00	\$579.00	\$0.00			\$0.00	\$579.00	\$579.00		\$463.20
Hospice Vol of Hancock Cty	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$640.00
Lamoine Historical Society	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$640.00
Lifeflight Foundation	\$600.00	\$600.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$380.00
Loaves & Fishes Food Pantry	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$640.00
Me. Coast Hospital	\$1,400.00	\$1,400.00	\$0.00			\$0.00		\$0.00		\$1,000.00
Open Door Recovery Center	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$640.00
DE Cmty Partners - WHCA	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$640.00
WIC Clinic	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$618.00
Yesterday's Children	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$0.00	0.00%	\$180.00
Total	\$10,998.00	\$10,998.00	\$0.00	\$11,300.00	\$11,300.00	\$0.00	\$10,327.00	-\$973.00	-8.61%	\$10,340.00
Max Recommendation	\$13,210.39			\$13,441.87						
Ellsworth Library	\$8,397.00	\$8,397.00	\$0.00	\$7,722.00	\$7,722.00	\$0.00	\$8,343.00	\$621.00	8.04%	\$7,597.20
County Tax	\$115,352.69	\$115,352.69	\$0.00	\$120,643.52	\$120,643.52	\$0.00	\$124,098.34	\$3,454.82	2.86%	\$111,791.98

PUBLIC SAFETY	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2019-20	Increase	% Change	5 Year
Fire Department	Approved	Actual	Remain	Approved	Actual	Remain	Proposed	(Decrease)		Average
Chief's Salary	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00%	\$2,420.00
Personnel Reimbursements	\$9,000.00	\$9,250.00	-\$250.00	\$9,500.00	\$10,350.00	-\$850.00	\$10,000.00	\$500.00	5.26%	\$9,110.00
Electricity	\$2,000.00	\$1,743.92	\$256.08	\$2,000.00	\$861.59	\$1,138.41	\$2,000.00	\$0.00	0.00%	\$1,741.45
Water	\$300.00	\$300.00	\$0.00	\$300.00	\$330.00	-\$30.00	\$330.00	\$30.00	10.00%	\$300.00
Telephone	\$750.00	\$890.99	-\$140.99	\$750.00	\$413.04	\$336.96	\$750.00	\$0.00	0.00%	\$765.49
Heating Oil	\$6,000.00	\$2,960.00	\$3,040.00	\$5,000.00	\$4,860.00	\$140.00	\$5,500.00	\$500.00	10.00%	\$3,898.27
Truck Maintenance	\$5,000.00	\$5,417.63	-\$417.63	\$5,000.00	\$7,887.51	-\$2,887.51	\$7,500.00	\$2,500.00	50.00%	\$6,383.11
Pump Maintenance	\$3,000.00	\$1,884.18	\$1,115.82	\$3,000.00	\$0.00	\$3,000.00	\$3,500.00	\$500.00	16.67%	\$3,378.19
Rescue Boat Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$311.94	\$688.06	\$1,000.00	\$0.00	0.00%	\$265.05
Radio Maintenance	\$900.00	\$505.59	\$394.41	\$900.00	\$1,091.39	-\$191.39	\$1,000.00	\$100.00	11.11%	\$807.18
Equipment Maintenance	\$1,400.00	\$160.00	\$1,240.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	\$648.80
Lights & Batteries	\$150.00	\$473.47	-\$323.47	\$150.00	\$479.00	-\$329.00	\$300.00	\$150.00	100.00%	\$202.43
Station Supplies	\$300.00	\$34.97	\$265.03	\$300.00	\$21.44	\$278.56	\$300.00	\$0.00	0.00%	\$139.57
Hand Tools	\$200.00	\$53.97	\$146.03	\$200.00	\$68.98	\$131.02	\$200.00	\$0.00	0.00%	\$165.20
First Aid	\$300.00	\$53.97	\$246.03	\$300.00	\$68.00	\$232.00	\$300.00	\$0.00	0.00%	\$209.63
Inoculation Prg.	\$1,200.00	\$791.25	\$408.75	\$1,100.00	\$370.50	\$729.50	\$1,000.00	-\$100.00	-9.09%	\$848.25
Respiratory Fit Testing	\$1,000.00	\$624.00	\$376.00	\$400.00	\$370.50	\$29.50	\$400.00	\$0.00	0.00%	\$375.10
Station Maintenance	\$5,000.00	\$611.85	\$4,388.15	\$3,000.00	\$2,365.99	\$634.01	\$4,500.00	\$1,500.00	50.00%	\$1,791.81
Hydrants	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	\$385.93
Gas & Diesel	\$1,700.00	\$1,551.73	\$148.27	\$1,700.00	\$965.50	\$734.50	\$1,700.00	\$0.00	0.00%	\$1,399.85
Extinguishers	\$200.00	\$69.67	\$130.33	\$200.00	\$162.70	\$37.30	\$200.00	\$0.00	0.00%	\$85.98
Foam	\$800.00	\$0.00	\$800.00	\$500.00	\$0.00	\$500.00	\$600.00	\$100.00	20.00%	\$100.00
Air Pack Maint.	\$2,000.00	\$2,249.11	-\$249.11	\$2,000.00	\$1,198.10	\$801.90	\$2,500.00	\$500.00	25.00%	\$2,089.24
Fire Prevention	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00%	\$27.00
Dues & Memberships	\$800.00	\$702.00	\$98.00	\$800.00	\$95.00	\$705.00	\$800.00	\$0.00	0.00%	\$733.20
Training	\$2,000.00	\$292.27	\$1,707.73	\$2,000.00	\$1,100.00	\$900.00	\$2,000.00	\$0.00	0.00%	\$1,123.00

	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2019-20	Increase	% Change	5 Year
	Approved	Actual	Remain	Approved	Actual	Remain	Proposed	(Decrease)		Average
Other	\$100.00	\$119.80	-\$19.80	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%	\$86.94
Pager	\$450.00	\$475.00	-\$25.00	\$900.00	\$950.00	-\$50.00	\$500.00	-\$400.00	-44.44%	\$655.00
Attack Hose/Nozzles	\$800.00	\$895.00	-\$95.00	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	0.00%	\$566.97
Supply Hose	\$600.00	\$410.00	\$190.00	\$600.00	\$1,254.00	-\$654.00	\$1,500.00	\$900.00	150.00%	\$382.60
Turnout Gear	\$5,000.00	\$3,095.45	\$1,904.55	\$5,000.00	\$3,227.40	\$1,772.60	\$2,500.00	-\$2,500.00	-50.00%	\$3,661.77
Radio Purchases	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%	\$129.60
Air Pack Replacement	\$8,000.00	\$8,140.00	-\$140.00	\$8,000.00	\$0.00	\$8,000.00	\$7,000.00	-\$1,000.00	-12.50%	\$3,228.00
Equipment Purchases	\$0.00	\$11,568.00	-\$11,568.00	\$0.00	\$362.67	-\$362.67	\$0.00	\$0.00	0.00%	\$2,547.80
Truck/Ladder/hose Testing	\$2,600.00	\$2,358.05	\$241.95	\$2,600.00	\$1,200.00	\$1,400.00	\$5,500.00	\$2,900.00	111.54%	\$2,445.21
Total Fire	\$67,100.00	\$60,681.87	\$6,418.13	\$63,650.00	\$43,365.25	\$20,284.75	\$69,830.00	\$6,180.00	9.71%	\$53,139.63
Ambulance	\$14,418.00	\$14,418.00	\$0.00	\$16,020.00	\$12,015.00	\$4,005.00	\$14,850.54	-\$1,169.46	-7.30%	\$13,964.83
Dispatching	\$3,500.00	\$3,453.02	\$46.98	\$3,675.00	\$2,695.37	\$979.63	\$3,800.00	\$125.00	3.40%	\$3,352.28
Animal Control	\$3,000.00	\$1,374.93	\$1,625.07	\$3,000.00	\$1,374.83	\$1,625.17	\$3,000.00	\$0.00	0.00%	\$2,423.80
TOTAL PUBLIC SAFETY	\$88,018.00	\$79,927.82	\$8,090.18	\$86,345.00	\$59,450.45	\$26,894.55	\$91,480.54	\$5,135.54	5.95%	\$72,880.54
WASTE DISPOSAL	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2019-20	Increase	% Change	5 Year
Transfer Station	Approved	Actual	Remain	Approved	Actual	Remain	Proposed	(Decrease)		Average
Labor	\$11,500.00	\$11,119.00	\$381.00	\$12,870.00	\$6,620.75	\$6,249.25	\$12,870.00	\$0.00	0.00%	\$11,207.25
PERC	\$50,000.00	\$43,357.10	\$6,642.90	\$53,500.00	\$28,629.25	\$24,870.75	\$48,000.00	-\$5,500.00	-10.28%	\$39,937.50
Transportation	\$35,000.00	\$34,234.55	\$765.45	\$37,800.00	\$15,834.50	\$21,965.50	\$38,400.00	\$600.00	1.59%	\$33,323.51
Maintenance	\$1,500.00	\$795.69	\$704.31	\$1,500.00	\$659.61	\$840.39	\$1,500.00	\$0.00	0.00%	\$1,274.58
Electricity	\$450.00	\$381.56	\$68.44	\$450.00	\$736.99	-\$286.99	\$450.00	\$0.00	0.00%	\$396.37
Telephone	\$300.00	\$385.62	-\$85.62	\$250.00	\$102.13	\$147.87	\$275.00	\$25.00	10.00%	\$277.58
Other	\$200.00	\$22.00	\$178.00	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%	\$125.15
Hazardous Waste	\$750.00	\$774.37	-\$24.37	\$800.00	\$443.99	\$356.01	\$800.00	\$0.00	0.00%	\$629.93
Demolition Debris	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	0.00%	\$35.29
DEP Permits	\$500.00	\$466.00	\$34.00	\$500.00	\$291.00	\$209.00	\$500.00	\$0.00	0.00%	\$463.80
Septic Sludge	\$800.00	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	\$800.00	\$0.00	0.00%	\$800.00
Recycling Contract	\$14,500.00	\$15,680.27	-\$1,180.27	\$16,000.00	\$14,099.25	\$1,900.75	\$26,400.00	\$10,400.00	65.00%	\$14,442.10
Dump Closing/Monitoring	\$2,500.00	\$5,295.02	-\$2,795.02	\$5,000.00	\$0.00	\$5,000.00	\$5,500.00	\$500.00	10.00%	\$3,560.81
Total Solid										
Waste/Recycling	\$118,150.00	\$113,311.18	\$4,838.82	\$129,820.00	\$68,217.47	\$61,602.53	\$135,845.00	\$6,025.00	4.64%	\$106,473.86

											%	
CODE	2017-18	2017-18	2017-18	2018-19		-19	2018-19	2019-20		ease	Change	5 Year
ENFORCEMENT/Planning	Approved	Actual	Remain	Approved	l Actu	ıal	Remain	Propose	d (Decre	ease)	<u> </u>	Average
Salary	\$12,000.00	\$9,332.46	\$2,667.54	\$15,600	00 \$12,4	100.00	\$3,200.00	\$26,000.	00 \$10,	400.00	66.67%	\$10,408.44
Deputy/LPI Wages	\$3,900.00	\$1,396.00	\$2,504.00	\$2,250	00 \$3,	770.00	-\$1,520.00	\$6,000.	00 \$3,	750.00	166.67%	\$1,835.60
State Share - Plumbing Permits				\$0.	.00 \$1,3	355.00	-\$1,355.00	\$2,000.	00 \$2,	00.00	100.00%	\$0.00
Supplies/Printing	\$100.00	\$11.48	\$88.52	\$200	00	\$0.00	\$200.00	\$150.	00 -	\$50.00	-25.00%	\$79.27
Mileage	\$150.00	\$483.63	-\$333.63	\$500	.00 \$	591.43	-\$91.43	\$1,000.	00 \$	500.00	100.00%	\$258.85
Legal	\$500.00	\$380.00	\$120.00	\$500	.00	\$0.00	\$500.00	\$500.	00	\$0.00	0.00%	\$455.44
Advertising	\$50.00	\$0.00	\$50.00	\$50.	.00	\$0.00	\$50.00	\$50.	00	\$0.00	0.00%	\$10.00
Planning Board	\$2,000.00	\$2,042.14	-\$42.14	\$2,000	.00 \$1,7	795.78	\$204.22	\$2,000.	00	\$0.00	0.00%	\$1,747.06
Appeals Board	\$200.00	\$0.00	\$200.00	\$200	.00	\$0.00	\$200.00	\$200.	00	\$0.00	0.00%	\$42.70
Training	\$200.00	\$105.00	\$95.00	\$200	.00	\$0.00	\$200.00	\$250.	00	\$50.00	25.00%	\$242.94
Miscellaneous	\$100.00	\$0.00	\$100.00	\$250.	.00	\$47.20	\$202.80	\$250.	00	\$0.00	0.00%	\$254.78
Total CEO Budget	\$19,200.00	\$13,750.71	\$5,449.29	\$21,750.	.00 \$19,9	959.41	\$1,790.59	\$38,400.	00 \$16,	650.00	76.55%	\$15,335.07
TOTAL EDUCATION	\$2,998,059.93	\$2,568,644.06	\$429,415.87	\$2,913,695	.99 \$1,577,8	368.77	\$1,335,827.22	2	\$2,913,	- 695.99	100.00%	\$2,499,713.90
	2017-18	2017-18	2017-18	2018-19	2018-19	2018	8-19 20	19-20	Increase	% Ch	nange	5 Year
ROAD MAINTENANCE	Approved	Actual	Remain	Approved	Actual	Ren	nain Pro	posed	(Decrease)			Average
Road Commissioner Salary	\$650.00	\$650.00	\$0.00	\$670.00	\$325.00	\$3	345.00	\$700.00	\$30.00		4.48%	\$600.00
Road Commissioner Exp.	\$300.00	\$57.82	\$242.18	\$300.00	\$24.83	\$2	275.17	\$200.00	-\$100.00	-3	33.33%	\$184.68
Total Road Commissioner	\$950.00	\$707.82	\$242.18	\$970.00	\$349.83	\$0	620.17	\$900.00	-\$70.00		7.22%	\$784.68
GENERAL MAINTENANCE - Non Specific Road Items												\$0.00
General Maintenance	\$600.00	\$2,690.00	-\$2,090.00	\$600.00	\$0.00	\$6	600.00 \$	1,000.00	\$400.00	6	66.67%	\$798.00
Mowing	\$1,800.00	\$2,200.00	-\$400.00	\$2,200.00	\$2,200.00		\$0.00 \$3	2,500.00	\$300.00	1	3.64%	\$2,080.00
Sweeping	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$3,	500.00 \$	4,000.00	\$500.00	1	4.29%	\$3,260.00
Crack Sealing	\$7,500.00	\$4,250.00	\$3,250.00	\$8,000.00	\$0.00	\$8,0	000.00 \$	7,500.00	-\$500.00		-6.25%	\$4,370.00

	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2019-20	Increase	% Change	5 Year
Specific Roads	Approved	Actual	Remain	Approved	Actual	Remain	Proposed	(Decrease)		Average
Buttermilk Road	\$4,000.00	\$6,800.00	-\$2,800.00	\$3,500.00	\$115.00	\$3,385.00	\$3,000.00	-\$500.00	-14.29%	\$4,509.26
Shore Road	\$2,500.00	\$3,000.00	-\$500.00	\$2,500.00	\$460.00	\$2,040.00	\$4,000.00	\$1,500.00	60.00%	\$3,539.00
Mill Road	\$2,000.00	\$1,575.00	\$425.00	\$1,500.00	\$7,090.00	-\$5,590.00	\$2,000.00	\$500.00	33.33%	\$1,655.00
Walker Road	\$2,000.00	\$2,061.97	-\$61.97	\$1,000.00	\$8,750.00	-\$7,750.00	\$1,000.00	\$0.00	0.00%	\$1,168.39
Asa's Lane	\$2,000.00	\$2,700.00	-\$700.00	\$2,000.00	\$4,230.00	-\$2,230.00	\$1,000.00	-\$1,000.00	-50.00%	\$3,150.71
Needle's Eye Road	\$3,000.00	\$2,920.00	\$80.00	\$2,000.00	\$5,015.00	-\$3,015.00	\$2,000.00	\$0.00	0.00%	\$2,091.00
Clamshell Alley	\$100.00	\$250.00	-\$150.00	\$250.00	\$530.00	-\$280.00	\$300.00	\$50.00	20.00%	\$100.00
Cos Cob Avenue	\$100.00	\$250.00	-\$150.00	\$250.00	\$600.00	-\$350.00	\$400.00	\$150.00	60.00%	\$100.00
Raccoon Cove Road	\$1,500.00	\$1,350.00	\$150.00	\$1,500.00	\$690.00	\$810.00	\$1,500.00	\$0.00	0.00%	\$786.00
Marlboro Beach Rd	\$3,000.00	\$850.00	\$2,150.00	\$3,500.00	\$0.00	\$3,500.00	\$3,000.00	-\$500.00	-14.29%	\$4,091.00
Seal Point Road	\$4,000.00	\$3,000.00	\$1,000.00	\$2,500.00	\$1,740.00	\$760.00	\$2,000.00	-\$500.00	-20.00%	\$1,681.28
Berry Cove Road	\$2,000.00	\$1,125.00	\$875.00	\$2,000.00	\$0.00	\$2,000.00	\$1,000.00	-\$1,000.00	-50.00%	\$1,429.65
Gully Brook Road	\$500.00	\$750.00	-\$250.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%	\$550.00
MacQuinn Road	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%	\$108.00
Maxwell Avenue	\$1,000.00	\$1,750.00	-\$750.00	\$1,000.00	\$1,976.00	-\$976.00	\$1,500.00	\$500.00	50.00%	\$837.60
Lorimer Road	\$500.00	\$4,500.00	-\$4,000.00	\$2,000.00	\$0.00	\$2,000.00	\$1,000.00	-\$1,000.00	-50.00%	\$1,423.00
Birchlawn Drive	\$1,000.00	\$1,250.00	-\$250.00	\$1,000.00	\$150.00	\$850.00	\$1,000.00	\$0.00	0.00%	\$550.00
Parking Lots	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	0.00%	\$50.00
Street Signs	\$1,000.00	\$69.92	\$930.08	\$1,000.00	\$107.59	\$892.41	\$1,000.00	\$0.00	0.00%	\$690.01
Total Gen'l Maintenance	\$54,150.00	\$51,586.89	\$2,563.11	\$52,850.00	\$37,923.59	\$14,926.41	\$50,750.00	-\$2,100.00	-3.97%	\$46,806.91
Snow Removal										
Plow Contract	\$120,750.00	\$115,000.00	\$5,750.00	\$120,750.00	\$66,369.41	\$54,380.59	\$120,750.00	\$0.00	0.00%	\$111,989.38
Salt/Sand	\$300.00	\$250.00	\$50.00	\$350.00	\$50.00	\$300.00	\$350.00	\$0.00	0.00%	\$204.00
Hydrant Plowing	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	\$700.00	\$750.00	\$50.00	7.14%	\$650.00
Salt/Sand Shed Maintenance	\$2,000.00	\$2,707.97	-\$707.97	\$2,000.00	\$1,346.84	\$653.16	\$2,000.00	\$0.00	0.00%	\$4,289.49
Clogged Culverts	\$750.00	\$0.00	\$750.00	\$750.00	\$0.00	\$750.00	\$750.00	\$0.00	0.00%	\$383.30
Total Snow	\$124,500.00	\$118,657.97	\$5,842.03	\$124,550.00	\$67,766.25	\$56,783.75	\$124,600.00	\$50.00	0.04%	\$117,516.17
Streetlights	\$2,050.00	\$1,524.04	\$525.96	\$2,000.00	\$652.35	\$1,347.65	\$2,000.00	\$0.00	0.00%	\$1,381.82
T		<u> </u>				1	1			

\$180,370.00

\$106,692.02

\$73,677.98

\$178,250.00

-\$2,120.00

-1.18%

\$166,518.44

\$9,173.28

**Total Maintenance** 

\$181,650.00

\$172,476.72

MAJOR PROJECTS	2017-18 Approved	2017-18 Actual	2017-18 Remain	2018-19 Approved	2018-19 Actual	2018-19 Remain	2019-20 Proposed	Increase (Decrease)	% Change	5 Year Average
Mill Road Paving	\$40,626.00	\$35,292.01	\$5,333.99				•	\$0.00	0.00%	\$7,058.40
Needles Eye Road								\$0.00	0.00%	\$31,283.80
Buttermilk Road Paving							\$85,000.00	\$85,000.00	100.00%	\$17,475.04
Shore Road Paving	\$161,624.00	\$162,081.86	-\$457.86					\$0.00	0.00%	\$32,416.37
MacQuinn Rd. Paving								\$0.00	0.00%	\$9,889.31
Raccoon Cove Rd. Paving								\$0.00	0.00%	\$4,763.19
Seal Point Road Paving				\$162,500.00	\$157,409.24	\$5,090.76		-\$162,500.00	-100.00%	\$32,500.00
Total Major Projects	\$202,250.00	\$197,373.87	\$4,876.13	\$162,500.00	\$157,409.24	\$5,090.76	\$85,000.00	-\$77,500.00	-47.69%	\$135,386.11
Total Roads	\$383,900.00	\$369,850.59	\$14,049.41	\$342,870.00	\$264,101.26	\$78,768.74	\$263,250.00	-\$79,620.00	-23.22%	\$301,904.55
PARKS, RECREATION,	CEMETERY N	//AINTENAN(	CE							
PARKS, RECREATION, Lamoine Beach	\$3,040.00	#AINTENAN( \$3,825.32	<b>CE</b> -\$785.32	\$2,700.00	\$1,685.91	\$1,014.09	\$2,640.00	-\$60.00	-2.22%	\$2,747.97
· · · · · · · · · · · · · · · · · · ·				\$2,700.00 \$1,400.00	\$1,685.91 \$400.89	\$1,014.09 \$999.11	\$2,640.00 \$2,900.00	-\$60.00 \$1,500.00	-2.22% 107.14%	\$2,747.97 \$1,178.18
Lamoine Beach	\$3,040.00	\$3,825.32	-\$785.32	·				·		
Lamoine Beach Bloomfield Park	\$3,040.00 \$1,775.00	\$3,825.32 \$1,435.07	-\$785.32 \$339.93	\$1,400.00	\$400.89	\$999.11	\$2,900.00	\$1,500.00	107.14%	\$1,178.18 \$290.21
Lamoine Beach Bloomfield Park Marlboro Beach	\$3,040.00 \$1,775.00 \$0.00	\$3,825.32 \$1,435.07 \$54.12	-\$785.32 \$339.93 -\$54.12	\$1,400.00 \$1,000.00	\$400.89 \$622.88	\$999.11 \$377.12	\$2,900.00 \$2,000.00	\$1,500.00 \$1,000.00	107.14% 100.00%	\$1,178.18 \$290.21
Lamoine Beach Bloomfield Park Marlboro Beach	\$3,040.00 \$1,775.00 \$0.00	\$3,825.32 \$1,435.07 \$54.12	-\$785.32 \$339.93 -\$54.12 <b>-\$499.51</b>	\$1,400.00 \$1,000.00	\$400.89 \$622.88	\$999.11 \$377.12 <b>\$2,390.32</b> \$0.00	\$2,900.00 \$2,000.00	\$1,500.00 \$1,000.00	107.14% 100.00%	\$1,178.18 \$290.21 \$4,216.36
Lamoine Beach Bloomfield Park Marlboro Beach Total Parks	\$3,040.00 \$1,775.00 \$0.00 \$4,815.00	\$3,825.32 \$1,435.07 \$54.12 \$5,314.51	-\$785.32 \$339.93 -\$54.12 <b>-\$499.51</b>	\$1,400.00 \$1,000.00 \$5,100.00	\$400.89 \$622.88 <b>\$2,709.68</b>	\$999.11 \$377.12 <b>\$2,390.32</b>	\$2,900.00 \$2,000.00 <b>\$7,540.00</b>	\$1,500.00 \$1,000.00 \$2,440.00	107.14% 100.00% 47.84%	\$1,178.18 \$290.21 \$4,216.36 \$3,000.00
Lamoine Beach Bloomfield Park Marlboro Beach Total Parks  Recreation (YMCA)	\$3,040.00 \$1,775.00 \$0.00 <b>\$4,815.00</b> \$3,000.00	\$3,825.32 \$1,435.07 \$54.12 \$5,314.51 \$3,000.00	-\$785.32 \$339.93 -\$54.12 <b>-\$499.51</b>	\$1,400.00 \$1,000.00 <b>\$5,100.00</b> \$3,000.00	\$400.89 \$622.88 <b>\$2,709.68</b>	\$999.11 \$377.12 <b>\$2,390.32</b> \$0.00	\$2,900.00 \$2,000.00 <b>\$7,540.00</b> \$3,000.00	\$1,500.00 \$1,000.00 <b>\$2,440.00</b> \$0.00	107.14% 100.00% 47.84%	\$1,178.18 \$290.21 \$4,216.36 \$3,000.00
Lamoine Beach Bloomfield Park Marlboro Beach Total Parks  Recreation (YMCA) Recreation Committee Cemetery Maintenance Cemetery Lots	\$3,040.00 \$1,775.00 \$0.00 <b>\$4,815.00</b> \$3,000.00	\$3,825.32 \$1,435.07 \$54.12 \$5,314.51 \$3,000.00	-\$785.32 \$339.93 -\$54.12 <b>-\$499.51</b>	\$1,400.00 \$1,000.00 <b>\$5,100.00</b> \$3,000.00	\$400.89 \$622.88 <b>\$2,709.68</b>	\$999.11 \$377.12 <b>\$2,390.32</b> \$0.00	\$2,900.00 \$2,000.00 <b>\$7,540.00</b> \$3,000.00	\$1,500.00 \$1,000.00 <b>\$2,440.00</b> \$0.00	107.14% 100.00% 47.84%	\$1,178.18 \$290.21 \$4,216.36 \$3,000.00 \$3,128.93
Lamoine Beach Bloomfield Park Marlboro Beach Total Parks  Recreation (YMCA) Recreation Committee Cemetery Maintenance	\$3,040.00 \$1,775.00 \$0.00 <b>\$4,815.00</b> \$3,000.00 \$5,900.00	\$3,825.32 \$1,435.07 \$54.12 <b>\$5,314.51</b> \$3,000.00 \$2,917.25	-\$785.32 \$339.93 -\$54.12 <b>-\$499.51</b> \$0.00 \$2,982.75	\$1,400.00 \$1,000.00 <b>\$5,100.00</b> \$3,000.00 \$5,900.00	\$400.89 \$622.88 <b>\$2,709.68</b> \$3,000.00 \$1,777.79	\$999.11 \$377.12 <b>\$2,390.32</b> \$0.00 \$4,122.21	\$2,900.00 \$2,000.00 <b>\$7,540.00</b> \$3,000.00 \$7,500.00	\$1,500.00 \$1,000.00 <b>\$2,440.00</b> \$0.00 \$1,600.00	107.14% 100.00% 47.84% 0.00% 27.12%	\$1,178.18 \$290.21 \$4,216.36 \$3,000.00 \$3,128.93
Lamoine Beach Bloomfield Park Marlboro Beach Total Parks  Recreation (YMCA) Recreation Committee Cemetery Maintenance Cemetery Lots Flag Program Total Parks , Rec. &	\$3,040.00 \$1,775.00 \$0.00 <b>\$4,815.00</b> \$3,000.00 \$5,900.00	\$3,825.32 \$1,435.07 \$54.12 \$5,314.51 \$3,000.00 \$2,917.25 \$5,484.98 \$384.20	-\$785.32 \$339.93 -\$54.12 -\$499.51 \$0.00 \$2,982.75 \$570.02 \$115.80	\$1,400.00 \$1,000.00 \$5,100.00 \$3,000.00 \$5,900.00 \$5,825.00 \$500.00	\$400.89 \$622.88 <b>\$2,709.68</b> \$3,000.00 \$1,777.79 \$5,135.00 \$0.00	\$999.11 \$377.12 <b>\$2,390.32</b> \$0.00 \$4,122.21 \$690.00 \$500.00	\$2,900.00 \$2,000.00 <b>\$7,540.00</b> \$3,000.00 \$7,500.00 \$5,825.00 \$500.00	\$1,500.00 \$1,000.00 \$2,440.00 \$0.00 \$1,600.00 \$0.00	107.14% 100.00% 47.84% 0.00% 27.12% 0.00% 0.00%	\$1,178.18 \$290.21 \$4,216.36 \$3,000.00 \$3,128.93 \$4,721.80 \$352.64
Lamoine Beach Bloomfield Park Marlboro Beach Total Parks  Recreation (YMCA) Recreation Committee Cemetery Maintenance Cemetery Lots Flag Program	\$3,040.00 \$1,775.00 \$0.00 <b>\$4,815.00</b> \$3,000.00 \$5,900.00	\$3,825.32 \$1,435.07 \$54.12 \$5,314.51 \$3,000.00 \$2,917.25	-\$785.32 \$339.93 -\$54.12 -\$499.51 \$0.00 \$2,982.75	\$1,400.00 \$1,000.00 <b>\$5,100.00</b> \$3,000.00 \$5,900.00	\$400.89 \$622.88 <b>\$2,709.68</b> \$3,000.00 \$1,777.79	\$999.11 \$377.12 <b>\$2,390.32</b> \$0.00 \$4,122.21	\$2,900.00 \$2,000.00 <b>\$7,540.00</b> \$3,000.00 \$7,500.00	\$1,500.00 \$1,000.00 <b>\$2,440.00</b> \$0.00 \$1,600.00	107.14% 100.00% 47.84% 0.00% 27.12%	\$1,178.18 \$290.21 \$4,216.36 \$3,000.00 \$3,128.93
Lamoine Beach Bloomfield Park Marlboro Beach Total Parks  Recreation (YMCA) Recreation Committee Cemetery Maintenance Cemetery Lots Flag Program Total Parks , Rec. &	\$3,040.00 \$1,775.00 \$0.00 <b>\$4,815.00</b> \$3,000.00 \$5,900.00 \$6,055.00 \$500.00	\$3,825.32 \$1,435.07 \$54.12 \$5,314.51 \$3,000.00 \$2,917.25 \$5,484.98 \$384.20	-\$785.32 \$339.93 -\$54.12 -\$499.51 \$0.00 \$2,982.75 \$570.02 \$115.80	\$1,400.00 \$1,000.00 \$5,100.00 \$3,000.00 \$5,900.00 \$5,825.00 \$500.00	\$400.89 \$622.88 <b>\$2,709.68</b> \$3,000.00 \$1,777.79 \$5,135.00 \$0.00	\$999.11 \$377.12 <b>\$2,390.32</b> \$0.00 \$4,122.21 \$690.00 \$500.00	\$2,900.00 \$2,000.00 <b>\$7,540.00</b> \$3,000.00 \$7,500.00 \$5,825.00 \$500.00	\$1,500.00 \$1,000.00 \$2,440.00 \$0.00 \$1,600.00 \$0.00	107.14% 100.00% 47.84% 0.00% 27.12% 0.00% 0.00%	\$1,178.18 \$290.21 \$4,216.36 \$3,000.00 \$3,128.93 \$4,721.80 \$352.64

Capital Projects/Fund	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2019-20	Increase	% Change	5 Year
Additions	Approved	Actual	Remain	Approved	Actual	Remain	Proposed	(Decrease)		Average
Fire Truck Purchase				\$98,100.00	\$97,830.00	\$270.00	\$0.00	-\$98,100.00	100.00%	\$19,620.00
Fire Dept - Rescue Boat Debt	\$15,803.52	\$15,803.52	\$0.00	\$15,803.52	\$9,218.72	\$6,584.80	\$15,803.52	\$0.00	0.00%	\$12,906.21
Debt Service - Fire Truck	\$39,952.64	\$39,950.58	\$2.06	\$0.00	\$0.00		\$0.00	\$0.00	0.00%	\$32,865.06
Land Conservation Fund	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00		\$1,000.00	\$0.00	0.00%	\$800.00
Marlboro Beach Purchase	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	0.00%	\$2,000.00
Town Office - Steps/Foundation	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00		\$20,000.00	\$0.00	0.00%	\$12,000.00
Town Hall Sign (Electronic)	\$20,000.00	\$14,939.06	\$5,060.94	\$0.00	\$0.00		\$0.00	\$0.00	0.00%	\$2,987.81
Comprehensive Planning	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00	0.00%	\$1,500.00
Sesquicentennial Celebration	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$625.14		\$5,000.00	\$0.00	0.00%	\$3,000.00
Transfer Station Design							\$15,000.00	\$15,000.00	100.00%	\$0.00
Lamoine Beach Playground							\$10,000.00	\$10,000.00	100.00%	\$0.00
Internet/CTV Expansion			·		·		\$5,000.00	\$5,000.00	100.00%	\$0.00
Total	\$111,756.16	\$106,693.16	\$5,063.00	\$139,903.52	\$107,673.86	\$32,229.66	\$71,803.52	-\$68,100.00	-48.68%	\$89,355.12

## **Total Budget By Article**

TOTAL TOWN BUDGET	\$986,429.17	\$942,870.72	\$43,558.45	\$994,603.37	\$679,196.72	\$315,406.65	\$884,900.30	-\$109,703.07	-11.03%	\$794,806.67
								_		
Shellfishing Enforcement	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00%	\$3,000.00
Social Services	\$10,998.00	\$10,998.00	\$0.00	\$11,300.00	\$11,300.00	\$0.00	\$10,327.00	-\$973.00	-8.61%	\$10,340.00
Major Road Projects	\$202,250.00	\$197,373.87	\$4,876.13	\$162,500.00	\$157,409.24	\$5,090.76	\$85,000.00	-\$77,500.00	-47.69%	\$104,102.31
Road Maintenance	\$181,650.00	\$172,476.72	\$9,173.28	\$180,370.00	\$106,692.02	\$73,677.98	\$178,250.00	-\$2,120.00	-1.18%	\$166,518.44
Code Enforcement	\$19,200.00	\$13,750.71	\$5,449.29	\$21,750.00	\$19,959.41	\$1,790.59	\$38,400.00	\$16,650.00	76.55%	\$15,335.07
Parks & Recreation	\$20,270.00	\$17,100.94	\$3,169.06	\$20,325.00	\$12,622.47	\$7,702.53	\$24,365.00	\$4,040.00	19.88%	\$14,869.71
Capital Project/Fund Additions	\$111,756.16	\$106,693.16	\$5,063.00	\$139,903.52	\$107,673.86	\$32,229.66	\$71,803.52	-\$68,100.00	-48.68%	\$89,355.12
Public Safety	\$88,018.00	\$79,927.82	\$8,090.18	\$86,345.00	\$59,450.45	\$26,894.55	\$91,480.54	\$5,135.54	5.95%	\$72,880.54
Administration	\$222,740.01	\$219,841.32	\$2,898.69	\$231,567.85	\$125,149.80	\$106,418.05	\$238,086.24	\$6,518.39	2.81%	\$204,334.41
Library	\$8,397.00	\$8,397.00	\$0.00	\$7,722.00	\$7,722.00	\$0.00	\$8,343.00	\$621.00	8.04%	\$7,597.20
Solid Waste/Recycling	\$118,150.00	\$113,311.18	\$4,838.82	\$129,820.00	\$68,217.47	\$61,602.53	\$135,845.00	\$6,025.00	4.64%	\$106,473.86

	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2019-20	Increase	% Change	5 Year
Revenue Budget	Approved	Actual	Remain	Approved	Actual	Remain	Proposed	(Decrease)		Average
Interest - Taxes	\$10,000.00	\$10,604.71	-\$604.71	\$11,000.00	\$11,331.90	-\$331.90	\$11,000.00	\$0.00	0.00%	\$11,592.57
Auto Excise	\$305,000.00	\$399,615.51	-\$94,615.51	\$350,000.00	\$208,445.79	\$141,554.21	\$360,000.00	\$10,000.00	2.86%	\$351,905.43
Boat Excise Taxes	\$3,500.00	\$3,968.80	-\$468.80	\$3,500.00	\$810.50	\$2,689.50	\$3,500.00	\$0.00	0.00%	\$3,561.02
Administration Fees	\$250.00	\$277.78	-\$27.78	\$300.00	\$93.20	\$206.80	\$300.00	\$0.00	0.00%	\$301.26
Tax Lien Charges	\$4,000.00	\$4,649.06	-\$649.06	\$4,000.00	\$4,551.27	-\$551.27	\$4,000.00	\$0.00	0.00%	\$4,728.50
Agent Fees	\$5,200.00	\$6,348.85	-\$1,148.85	\$5,400.00	\$3,106.13	\$2,293.87	\$5,500.00	\$100.00	1.85%	\$5,833.10
Revenue Sharing	\$37,630.68	\$38,460.41	-\$829.73	\$38,105.85	\$24,280.25	\$13,825.60	\$38,000.00	-\$105.85	-0.28%	\$36,923.74
General Assistance Reimburse	\$1,750.00	\$665.68	\$1,084.32	\$1,750.00	\$0.00	\$1,750.00	\$1,750.00	\$0.00	0.00%	\$983.81
Interest-Investments	\$10,000.00	\$19,396.22	-\$9,396.22	\$11,000.00	\$13,258.22	-\$2,258.22	\$15,000.00	\$4,000.00	36.36%	\$12,423.16
Cell Tower Rental	\$13,800.00	\$13,800.00	\$0.00	\$13,800.00	\$8,050.00	\$5,750.00	\$13,800.00	\$0.00	0.00%	\$13,800.00
Hodgkins Trust Fund	\$5,000.00	\$9,882.32	-\$4,882.32	\$0.00	\$7,862.23	-\$7,862.23	\$10,000.00	\$10,000.00	100.00%	\$6,936.36
Surplus Use	\$97,250.00	\$97,250.00	\$0.00	\$170,000.00	\$170,000.00	\$0.00	\$100,000.00	-\$70,000.00	-41.18%	\$78,690.00
Total General Fund Rev.	\$493,380.68	\$604,919.34	- \$111,538.66	\$608,855.85	\$451,789.49	\$157,066.36	\$562,850.00	-\$46,005.85	-7.56%	\$531,006.56
Education Revenues										
Education Fund	\$462,884.00	\$462,884.00	\$0.00	\$160,000.00	\$160,000.00	\$0.00		- \$160,000.00	-100.00%	\$187,926.31
Education Capital			\$0.00	\$35,000.00	\$35,000.00	\$0.00		-\$35,000.00	-100.00%	\$7,000.00
State EPS	\$88,913.19	\$88,913.19	\$0.00	\$91,907.70	\$49,529.88	\$42,377.82		-\$91,907.70	-100.00%	\$84,134.93
Other Education Revenue	\$49,200.00	\$215,182.15	- \$165,982.15	\$78,658.19	\$71,005.25	\$7,652.94		-\$78,658.19	-100.00%	\$224,465.99
Total Education Revenue	\$600,997.19	\$766,979.34	\$290,715.03	\$365,565.89	\$315,535.13	\$50,030.76	\$0.00	- \$365,565.89	-100.00%	\$503,527.23
	+ 300,0000	+,	+===,	+300,000.00	+ + + + + + + + + + + + + + + + + + + +	φου,σοσ.7 σ	<del>+</del> 2. <b>00</b>	<del>+ 300,000.00</del>	100.0070	<del>+500,021.20</del>
CEO Fees	\$7,000.00	\$8,078.55	-\$1,078.55	\$10,000.00	\$6,412.46	\$3,587.54	\$8,000.00	-\$2,000.00	-20.00%	\$9,623.50
CEO Fund Xfr	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	100.00%	\$2,400.00
Plumbing Fees	\$3,000.00	\$3,178.75	-\$178.75	\$0.00	\$5,835.00	-\$5,835.00	\$8,000.00	\$8,000.00	0.00%	\$2,883.45
Total CEO Fund	\$12,500.00	\$13,757.30	-\$1,257.30	\$10,000.00	\$12,247.46	-\$2,247.46	\$18,000.00	\$8,000.00	80.00%	\$14,906.95

	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2019-20	Increase	% Change	5 Year
	Approved	Actual	Remain	Approved	Actual	Remain	Proposed	(Decrease)		Average
Road Assistance	\$20,000.00	\$22,980.00	-\$2,980.00	\$20,000.00	\$22,780.00	-\$2,780.00	\$20,000.00	\$0.00	0.00%	\$22,163.20
Road Fund Use	\$137,000.00	\$137,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	-\$20,000.00	-100.00%	\$35,400.00
Transfer Station Capital							\$15,000.00	\$15,000.00	100.00%	\$0.00
Parks Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$30.00
Recreation Fees	\$3,500.00	\$1,857.66	\$1,642.34	\$3,500.00	\$2,419.02	\$1,080.98	\$2,400.00	-\$1,100.00	-31.43%	\$3,914.43
Recreation Fund				\$0.00	\$0.00	\$0.00	\$2,700.00	\$2,700.00	100.00%	\$0.00
Animal Control Fees/Fund	\$1,500.00	\$1,725.00	-\$225.00	\$1,500.00	\$635.00	\$865.00	\$1,600.00	\$100.00	6.67%	\$1,738.40
Revaluation Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$300.00
Land Conservation Fund	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$2,000.00
Capital Projects Fund	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$2,000.00
Total Revenue	\$1,288,877.87	\$1,569,218.64	-\$280,340.77	\$1,029,421.74	\$825,406.10	\$204,015.64	\$622,550.00	-\$406,871.74	-39.52%	\$1,116,986.77
Total Municipal Budget	\$986,429.17	\$942,870.72	\$43,558.45	\$994,603.37	\$679,196.72	\$315,406.65	\$884,900.30	-\$109,703.07	-11.03%	\$794,806.67
Total Municipal Revenue	\$687,880.68	\$802,239.30	-\$114,358.62	\$663,855.85	\$509,870.97	\$153,984.88	\$622,550.00	-\$41,305.85	-6.22%	\$613,459.54
Municipal Tax Commitment	\$298,548.49	\$140,631.42	\$157,917.07	\$330,747.52	\$169,325.75	\$161,421.77	\$262,350.30	-\$68,397.22	-20.68%	\$209,455.79

## Town Meeting Warrant

# Town Meeting Warrant Town of Lamoine State of Maine

Hancock, ss.

To: Stuart Marckoon, Deputy Town Clerk, Town of Lamoine, Maine

#### Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Lamoine, in said county, qualified by law to vote in town affairs, to meet at the Lamoine Town Office in said town on Tuesday, March 19, 2019 at 7:55 AM then and there to act by secret ballot vote on articles 1 through 2, polls closing on article 2 at 8:00 PM on March 19, 2019; and to warn and notify the voters to meet at the Lamoine Consolidated School Gymnasium in said town on Wednesday, the 20th day of March, 2019 at six o'clock in the evening (6:00 PM) then and there to act on articles 3 through 29, all of said articles being set out below, to wit:

- 1. To choose a moderator to preside over said meeting.
- 2. To elect the following Town Officers by secret ballot:
  - a. Selectman & Overseer of the Poor (2 positions, term to end town meeting 2022)
  - b. Assessor (1 position, term to begin July 1, 2018 and end June 30, 2022)
  - c. School Committee Member (2 positions, terms to end at town meeting 2022)

#### Open Town Meeting- Wednesday, March 20, 2019 - 6:00 PM

Prior to the start of business (5:45 PM):

- Conservation Commission presents Conservation Award
- Recognize "Citizen of the Year" (Board of Selectmen to present)
- 3. To see if the town will vote to set the date that property taxes will be due in two equal payments on August 31, 2019 and February 28, 2020, and to fix the rate of interest at 9.00% to be charged on the unpaid amounts beginning September 1, 2019 and March 1, 2020 respectively, and to fix the rate of interest paid for overpayments at 5.00% per annum.
- 4. To see if the Town will vote to authorize the Selectmen to offer to sell any property automatically acquired by tax liens to the previous owner(s) for payment of all back taxes, fees and interest; should the previous owner decline to redeem the property after 30-days' notice, to authorize the Board of Selectmen to advertise for sealed bids on same, and stating the lowest bid acceptable, and to execute, upon specific town meeting approval, a quit claim deed to the highest responsible bidder; and further to allow the Selectmen to authorize the Treasurer to waive automatic lien foreclosures when it is in the best interest of the Town. If sale is to anyone other than the former owner, the Board of Selectmen shall follow the special sale process required by 36 M.R.S.A. §943-C for qualifying homestead property.
- 5. To see if the Town will vote to authorize the Selectmen to sell and/or dispose of any property or fixtures deemed to be surplus and unusable to the Town and worth less than \$1,000 fair market value, under such terms and conditions as they deem advisable after advertising such items publicly.
- 6. To see if the Town will vote to appropriate all funds from the money received from the State of Maine for registration of snowmobiles to the Frenchman Bay Riders Snowmobile Club for the purpose of maintaining snowmobile trails.

- 7. To see if the Town will vote to authorize the tax collector or treasurer to accept pre-payments of 2019/2020 and 2020/2021 taxes not yet committed and set the rate of interest at 0% for overpayments pursuant to 36 M.R.S.A. § 506.
- 8. To see if the town will vote to adopt the Lamoine Comprehensive Plan as proposed to the Board of Selectmen on January 4, 2019 by the Comprehensive Planning Committee. A copy of the proposed plan is on file at the Lamoine Town Clerk's Office.
- 9. To see if the town will vote to amend the Lamoine Building and Land Use Ordinance by adopting amended section 13 Cluster Housing Development Standards entitled Final Draft 10-1-18. A copy of the proposed amendment is on file with the Lamoine Town Clerk's Office.
- 10. To see if the town will vote to amend the Harbor Ordinance by adopting an ordinance entitled Lamoine Harbor Ordinance 2019 Amendments. A copy of this amended ordinance is on file with the Lamoine Town Clerk's Office.
- 11. To see if the town will vote to amend the Building and Land Use Ordinance by striking the following words from footnote #3 of Section 4. Land Use District Requirements, H. Table of Land Uses: "or applied for" so that the footnote reads "3Land within the Rural and Agricultural Zone that received a Site Plan Review permit for gravel operations before March 13, 2013, may continue to be eligible for gravel operations upon Planning Board approval of a gravel permit."
- 12. To see if the Town will vote to appropriate \$7,000 from the Code Enforcement Fund for the purposes of increasing the Code Enforcement Budget for the fiscal year ending June 30, 2019 due to unanticipated personnel expenses. (The Selectmen recommend a vote in favor).
- 13. To see what sum the Town will vote to raise and appropriate for its share of costs for enforcement and administration of the Frenchman's Bay Regional Shellfish Conservation Ordinance. (*The Selectmen and Budget Committee recommend* \$3,000.00)
- 14. To see what sum the Town will vote to raise and appropriate for Administration and to set the salaries of the following elected officers whose salaries will be paid from the Administration Account of the General Fund, and to authorize the Board of Selectmen to establish the rate of compensation for appointed officials.

Position	Recommended Salary (Budget Committee & Selectmen)		
Selectman (Chair)	\$1,600.00		
Selectman (non-chair, 4 positions)	\$1,000.00		
Assessor (Chair)	\$1,600.00		
Assessor (non-chair, 2 positions)	\$1,500.00		

(The Budget Committee & Selectmen recommend \$238,086.24 and the salaries as outlined above.)

- 15. To see what sum the Town will vote to raise and appropriate for capital projects and debt service payments. (The Selectmen and Budget Committee recommend a total of \$71,803.52 including \$15,803.52 for debt service payment on the 2015 rescue boat, \$20,000 to add to the Town Hall Foundation/Lot fund, \$5,000.00 to add to the Lamoine Sesquicentennial Celebration Fund, \$1,000 to add to the Land Conservation Fund, \$15,000 for the purposes of designing improvements to the Lamoine Transfer Station, \$10,000 to purchase playground equipment for installation at Lamoine Beach Park, and \$5,000.00 to establish a fund entitled Internet/CTV Expansion Fund.)
- 16. To see what sum the Town will vote to raise and appropriate for Code Enforcement, including operations of the Planning and Appeals Boards, and to authorize expenditure of the state share of local plumbing fees to the Maine Department of Human Services. (The Selectmen and Budget Committee recommend \$38,400.00.)

17. To see what sum the Town of Lamoine will vote to raise and appropriate for the support of social service organizations listed below, which made written requests for funding from the Selectmen, and met the criteria of the Town Meeting Donation Requests Ordinance adopted November 7, 2000 as amended.

Requesting Agency	Requested	Recommended
Community Health & Counseling Services	\$548.00	\$548.00
Health Equity Alliance (DE AIDS Network)	\$700.00	\$700.00
Downeast Horizons	\$700.00	\$700.00
Eastern Area Agency on Aging	\$500.00	\$500.00
Families First Community Center	\$700.00	\$700.00
Friends In Action – Community Connection	\$700.00	\$700.00
Grand Auditorium	\$700.00	\$700.00
VNA-Home Health Hospice	\$579.00	\$579.00
Hospice Volunteers of Hancock County	\$700.00	\$700.00
Lamoine Historical Society	\$700.00	\$700.00
Lifeflight Foundation	\$700.00	\$700.00
Loaves & Fishes Food Pantry	\$700.00	\$700.00
Open Door Recovery Center	\$700.00	\$700.00
DE Cmty Partners - Washington/Hancock Community Agency	\$700.00	\$700.00
Women's Infants & Children	\$700.00	\$700.00
Yesterday's Children	\$300.00	\$300.00
Total	\$10,327.00	\$10,327.00

(The Budget Committee & Selectmen recommend \$10,327.00 as outlined above. The donation requests ordinance requires the Board of Selectmen to recommend no more than 5% of one mill, which is \$13,441.88)

- 18. To see what sum the Town will vote to raise and appropriate for Parks, Recreation and Cemetery Maintenance. (*The Parks Commission, Selectmen and Budget Committee recommend* \$24,365.00).
- 19. To see what sum the Town will vote to raise and appropriate for library services. (The Selectmen and Budget Committee recommend \$8,343.00. The Ellsworth Public Library has requested funding of \$8,343.00).
- 20. To see what sum the Town will vote to raise and appropriate for Public Safety Expenditures. (The Budget Committee, Selectmen and Fire Department recommend \$91,480.54)
- 21. To see what sum the Town will vote to raise and appropriate for Road Maintenance. (The Budget Committee and Selectmen recommend \$178,250.00.)
- 22. To see what sum the Town will vote to raise and appropriate for major road projects including repavement of a section of Buttermilk Road. (The Budget Committee and Selectmen recommend \$85,000.00).
- 23. To see what sum the Town will vote to raise and appropriate for waste disposal including operation of the Lamoine Transfer Station, shipment to the Penobscot Energy Recovery Company, recycling contractor, monitoring of wells around the former landfill, and to authorize the Selectmen to continue the contract of disposal of septic sludge. (The Selectmen and Budget Committee recommend \$124,845.00)

24. To see which revenues the Town will vote to appropriate for inclusion in the non-education portion of the budget to offset local property taxes.

ger to onser local property taxes.	Amount	Fund Total
Revenue Fund		
General Fund		
Interest on Real Estate Taxes	\$11,000.00	
Automobile Excise Taxes	\$360,000.00	
Watercraft Excise Taxes	\$3,500.00	
Administration Fees	\$300.00	
Tax Lien Charges	\$4,000.00	
Agent Fees	\$5,500.00	
General Assistance Reimbursement	\$1,750.00	
Interest on Investments	\$15,000.00	
Rental Income – Cell Phone Tower	\$13,800.00	
Undesignated Fund Balance (Surplus)	\$100,000.00	
		\$514,850.00
Road Fund		
URIP Program (State Funding)	\$20,000.00	\$20,000.00
Code Enforcement Fund		
Code Enforcement Fees	\$8,000.00	
Transfer from Code Enforcement Fund	\$2,000.00	
Plumbing Permit Fees	\$8,000.00	\$18,000.00
Recreation Fund		
Recreation Fees	\$2,400.00	
Transfer from Recreation Fund	\$2,700.00	\$5,100.00
Other Funds		
Local Animal Control Fees		\$1,600.00
Hodgkins Trust Fund		\$10,000.00
Transfer Station Capital Fund		\$15,000.00
Total Offsets to Local Property Tax		\$584,550.00

<sup>\*</sup>Municipal Revenue Sharing will also reduce the tax commitment and is not included in the above figure. (The Selectmen and Budget Committee recommend the revenue figures listed above.)

25. To see if the Town will vote to continue and establish the following funds:

Fund Balance Account	Balance as of 6/30/18*
Code Enforcement Fund	\$58,803.36
Fire Truck Reserve Fund	\$1,509.81
Road Assistance Fund	\$55,626.63
Education Capital Fund	\$9,991.32
Animal Control Fund	\$3,245.34
Revaluation Reserve Fund	\$108,390.08
Insurance Deductible Fund	\$8,041.11
Harbor Fund	\$25,837.89
Cable TV Channel Fund	\$29,902.92
Parks Fund	\$3,672.26
Capital Improvements Fund	\$52,031.97
Land Conservation Fund	\$584.00
Veterans Memorial Fund	\$5,367.76
Conservation Commission Fund	\$2,900.14
Flag Display Maintenance Fund	\$1,372.02
Allen & Leurene Hodgkins Fund	\$31,809.68

\$21,378.58
\$40,491.54
\$15,362.74
\$23,638.47
\$9,612.72
\$497,936.72
\$150,000.00
\$35,000.00
\$127,884.00
\$5,992.84

<sup>\*</sup>Note that most funds are part of continuing operations, so the balance of 6/30/18 does not reflect any appropriations, expenditures or revenues for the current fiscal year.

(The Selectmen and Budget Committee recommend continuing and establishing the above funds)

- 26. To see if the Town will authorize expenditure of funds from the Harbor Fund for improvements at the Harbor area as suggested to and approved by the Board of Selectmen, and to authorize the Selectmen to set the compensation of the Harbor Master and Deputy Harbor Master to be paid from the Harbor Fund. Expenditures are not to exceed available amounts in said fund.
- 27. To see if the Town will authorize expenditure of funds from the Cable TV Fund for operation of Lamoine's Cable TV channel as suggested to and approved by the Board of Selectmen, and to authorize the Selectmen to set the compensation of the Cable TV Operations Manager. Expenditures are to be deducted from and Revenues are to be added to the Cable TV fund. Expenditure amounts are not to exceed available amounts in said fund.
- 28. To see if the Town will authorize expenditure of funds from the Veterans' Memorial Fund as recommended to and approved by the Board of Selectmen for the purposes of maintaining the memorial, not to exceed the available amount of the fund.
- 29. To see if the Town will authorize expenditure of funds in the Conservation Commission Fund as recommended to and approved by the Chair of the Conservation Commission for commission projects, said funds not to exceed the available amount of the fund.

Voting on articles 3 through 29 will take place in open town meeting at the Lamoine Consolidated School beginning at 6:00 PM on Wednesday, March 20, 2019. The Registrar of Voters will hold office hours while the polls are open on March 19, 2019 to correct any error in, or change a name or address on the voting list, to accept registration of any person eligible to vote, and to accept new enrollments. A person who is not registered as a voter in the Town of Lamoine may not vote in any election.

## Signed at the Town of Lamoine

/s/ S. Josephine Cooper

/s/ Gary McFarland

/s/ Nathan Mason

/s/ Kathleen Rybarz

# Specimen Ballot



# Specimen Town Meeting Ballot Town of Lamoine, Maine March 19, 2019



### Voter Instructions -

Place a cross (x) or a checkmark (√) into the box to the left of the candidate and referendum choice for which you choose to vote. Follow the directions as to the number of candidates to be marked for each office. You may vote for a person whose name does not appear on the ballot by writing the person's full name and address in the blank space provided, and marking the box at the left. If you make a mistake, you may request a new ballot. DO NOT ERASE OR MAKE STRAY MARKS ON YOUR BALLOT

Seled ar Te	otmen and Overseer of the Poor erm	Vote for Two
	Christie, Robert W 656 Lamoine Beach Rd.	
	Manring, Glenn M III 838 Douglas Hwy.	
╛┃	Rybarz, Kathleen L. 50 Ice House Ln.	
⊒ [	-00	ī
Tax A	Assessor 3 Year Term	Vote for One
Scho	ol Committee 3 Year Term	Vote for Two
	Jones, Brett H. 355 Seal Point Rd.	
	Pulver, Robert J. 50 Pasture Way	
□ [.		74
٦ľ		

## Citizen of the Year

## The Lamoine Volunteer Fire Department



Members of the Lamoine VFD accept the citizen of the year plaque from Selectman Jo Cooper (right) at the annual town meeting. Pictured left to right are Lt. Brett Jones, Mbr. Hayden Sattler, Deputy Chief Stu Marckoon, Capt. Ed Farnsworth, FF Carleton Brodie, Mbr. Cynthia Andrews, Asst. Chief Joe Reynolds, Lt. Doug Jones, Lt. Joe Young, Chief Skip Smith, Capt. Michael Jordan and FF Robert Cooper.

The choice of the Lamoine VFD as the Citizen of the Year was swift and unanimous by the Board of Selectmen. At a time when fire departments across our nation are struggling to keep volunteer rosters, Lamoine has succeeded in attracting and training a robust volunteer force.

The award recognized the work of the fire department in 2017 when the members responded to a record 94 calls for service – everything from structural fires (both in our community and in our mutual aid towns), motor vehicle accidents, wires across roads due to wind storms, marine rescues and almost anything else that required a fast, public safety response. Every call for service was dealt with efficiently.

That's the part that the public sees. What is not as evident is the hours of training and facility and apparatus maintenance that the LVFD undertakes. Most members are trained to the Firefighter II level, which is the same level as full-time professional firefighters. That means attendance at an academy that the Hancock County Firefighters Association conducts each year, culminating with a graduation in the spring. Continuing education, whether driving the truck, practicing difficult rescues while wearing turnout gear and air packs, even learning where all the streets in town are located, takes place at the weekly Wednesday night meetings.

And the fire department also raises money to help fund its equipment and training. The ladder truck shown on the front cover was made possible by these volunteers, some of whom flew to British Columbia to make sure it was what was advertised. The department conducts an auction annually in August, a clam chowder dinner in October, and a letter writing campaign in late spring which raises the funds to enhance the municipality's fire department funding.

We were proud to bestow the Citizen of the Year honors for 2017 to the Lamoine Volunteer Fire Department.



Townspeople celebrate the purchase of Marlboro Beach in June, 2018

Municipal Election – Tuesday, March 19, 2019 8am – 8pm @ Town Hall

Open Town Meeting – Wednesday, March 20, 2109, 6PM – School Gym